MINISTRY OF FINANCE
REPUBLIC OF INDONESIA

djp

TOGETHER IN THE SPIRIT OF REFORM,

ESTABLISHING A TRADITION OF EXCELLENCE



ANNUAL REPORT

2022



Marakka' Bola, is a real representation of the Bugis tribe community's spirit of cooperation in preserving priceless heritage, specifically a house. An existing complete house building that is being moved to a new location is being supported and lifted by dozens, sometimes even hundreds, of locals. For the Bugis people, a house is not just a place to live but also an heirloom that must be protected. Observing this tradition brought a warm feeling to my heart. The development of this beloved country is also driven by the sense of unity among all. Everyone contributes through tax payments to enable the continuation of development in the motherland. I would also continue taking part in the role I serve and participating in the implementation of the renewal episode of tax reform that the DGT is currently promoting.

djp

Directorate General of Taxes

VISUAL CONCEPTS OF ANNUAL REPORT 2022



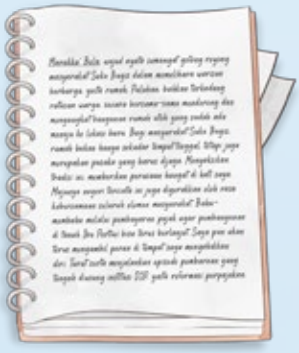
VISUAL ELEMENT 1:
COOPERATION TRADITION IN INDONESIA

The visual utilizes a digital oil painting illustration style to capture the vibrant depiction of Indonesia's cooperation tradition. In each region, the cooperative tradition is known by different names and takes different forms. Fundamentally, taxation is a broader manifestation of cooperation, representing the collective contribution of each role played by taxpayers, the government, and all elements of society in the effort to finance the nation's development for the people's prosperity.



VISUAL ELEMENT 2:
"DIRGA JATI PRAWIRA" CHARACTER

The character Dirga is introduced as the DGT's representative, characterized by openness, dynamism, and humanism. The character also represents the millennial generation, which currently dominates the demographic profile of DGT employees.



VISUAL ELEMENT 3:
JOURNAL OF INDONESIA EXPLORATION

An excerpt from the travel notes written by Dirga. This handwritten piece simultaneously reinforces the message from the main illustration depicting Dirga's destination, complemented by stories about the local culture.



Dirga Jati Prawira, is a young civil servant assigned the role of Tax Instructor. Dirga's responsibilities in this position include providing tax education and services to the general public. Dirga is enthusiastic about his work and believes that tax education can motivate people to contribute to the nation development. His adaptable nature, fondness for socializing, and eagerness to meet new people are all ideal complements to his passion for this profession.

Dirga enjoys traveling as a hobby and is currently self-learning photography. His interest for Indonesia's natural beauty and culture inspires him to travel to many fascinating locations across the nation.

THEME



2022

TOGETHER IN THE SPIRIT OF REFORM,

ESTABLISHING A TRADITION OF EXCELLENCE

Change is inevitable. A process of reform is a transformation that concerns departing from old routines and adopting new, improved practices to address greater challenges and risks, aiming for better results.

As the primary authority for tax collection in Indonesia, the Directorate General of Taxes (DGT) is required to be adaptive and responsive to changes in increasingly modern and complex times. The state revenue target from the tax sector will grow continuosly in line with the increasing financial needs for the country's development. This prompted the DGT to undertake a fundamental change, namely redesigning the tax administration business process through the development of an information system under the brand of Renewal of Core Tax Administration System (CTAS) Project. This update is part of the tax reform agenda which aims to create an easier, more reliable, integrated, accurate, and valid tax administration system. All existing resources at DGT continue to be prepared so that DGT can run the new system in the future.

Tax reform in the form of regulatory updates has positively impacted tax revenues in 2022. The Voluntary Disclosure Program, VAT on Trading Through Electronic Systems, VAT rate adjustments, and fintech and crypto taxes have also boosted tax revenues. Continuing the previous year's brilliant performance record, DGT has again fulfilled the tax revenue target for 2022.

The DGT jargon "Let's Collaborate" means that every DGT employee shall work together to collect tax revenues and move in the same direction. DGT is always ready to collaborate with stakeholders to increase tax compliance and public awareness. DGT will also continue to take an active role in international forums and cooperate with the global community, expecting the results to benefit Indonesia's interests thoroughly. DGT is optimistic that all reform efforts in this collaboration spirit will establish a tradition of excellent performance for the organization.

THEME **CONTINUITY**



2019

Continuous Development of Organizational Capacity through Strengthening the Governance of Taxation Data and Information Technology

The role of data and information technology in tax revenue collection is no longer seen as a mere supporting tool. Mastery of data and information technology is an important pillar in tax reform. DGT believes that the use of integrated data and information technology can reduce the cost of compliance, increase taxpayer compliance, and ultimately enhance Indonesia's tax ratio. DGT is making momentum to build a solid foundation of data and information technology in developing a core tax system in 2019.



2020

Constantly Optimizing Opportunities amid Challenging Times

Facing increasingly difficult and diverse challenges, the DGT is implementing strategic changes in collecting tax revenues while simultaneously trying to reduce dependence on the large taxpayer segment. The large number of unidentified informal transactions undetected by the authorities requires the DGT to increase regional control to explore the existing tax potential comprehensively. As such, DGT standardizes the supervision business process through segmentation and territorial approaches. Another big challenge, namely the Covid-19 pandemic, has had a big impact on various dimensions of life, including threats to the economy and welfare of the Indonesian people. The Government has issued various tax policies to encourage national economic recovery. The issuance of the Job Creation Law is a form of the Government's commitment to continuing the development agenda even though the country is facing a pandemic. The tax cluster omnibus law is aimed at supporting the investment ecosystem in Indonesia, encouraging voluntary taxpayer compliance, increasing legal certainty, and creating a fair business climate in the country.



2021

Collaborative Effort for National Economic Recovery

DGT takes the difficult period of the pandemic as a challenge and an opportunity to make improvements; laying the foundation for easier, more effective and efficient tax administration. DGT sharpens its supervision strategy and mobilizes all potential resources to support segmentation and regional-based work patterns in order to achieve the strategic target of optimal state revenues. The Law on Harmonization of Tax Regulations exists as a manifestation of medium and long-term fiscal consolidation through a sustainable tax reform agenda. In line with the economic recovery, tax revenue performance exceeded the target by more than 100 percent.

5 PILLARS OF TAX REFORM



Organization

Sharpening and improving functions, as well as structuring and improving the organization.

Human Resources

Development of human resources who are strong, accountable and have integrity.

Information Technology and Databases

Arrangement of reliable information technology system and databases, supporting DGT business processes, and producing accurate and reliable output.

Business Process

Simplification of business processes for more effective, efficient, accountable work, based on information technology, and covering all DGT tasks.

Legislation

Tax policies that broaden the tax base, provide legal certainty, reduce cost of compliance, and increase tax revenues.

CONTINUOUS **SPIRIT OF REFORM**

The wheels of tax reform are driven by the collective enthusiasm of DGT stakeholders to create a credible, accountable, and trustworthy tax authority.

1983—1985 Tax Law Reform

- A new era of self-assessment implementation
- Issuance and amendment of Tax Laws (General Provisions & Tax Procedures, Income Tax Law, VAT & Sales Tax on Luxury Goods Law, Land & Building Tax Law, Stamp Duty Law, Tax Collection with Coerce Warrant Regulations, Tax Dispute Resolution Agency Law, Conveyance Tax Law)

1994—1997 Tax Reform Phase I

- Establishment of a modern tax office
- Stipulation of employee code of ethics
- ICT-based tax service innovation (e-registration, e-filing, and e-SPT)
- Development of Personnel, Finance, and Assets Information System (SIKKA)
- Launch of contact center Kring Pajak 500200
- Sunset Policy



2000 Tax Reform Phase II

- National Tax Census
- Tax Return Dropbox , e-invoice, DJP Online
- Exemption from foreign fiscal impositions
- Pilot development of Compliance Risk Management (CRM)
- 1% final Income Tax for MSME taxpayers and pilot activity of Business Development Service
- Reinventing Policy

2009—2015 Tax Reform Phase III

- Tax Amnesty
- e-Billing service
- Implementation of AEOI
- Stipulation of Tax Administration System Renewal (Presidential Decree No. 40 of 2018)
- 0.5% final Income Tax for MSME taxpayers
- Development of service business process Click, Call, Counter (3C)
- VAT Refund for foreign tourists
- Strengthening data and ICT governance through the separation of regulatory units
- CRM implementation
- Job Creation Law, Harmonization of Tax Regulations Law
- iKSWP application, Taxpayer Account Management (Revenue Accounting System module)
- New work pattern of segmentation and territorial supervision
- Single rate of stamp duty and VAT of Trade Through Electronic System (TTES)
- Voluntary Disclosure Program
- National Identity Number to as Tax Identification Number

2002—2008

2016—still continuing



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2022 SNAPSHOT

01



I was lucky to attend this special occasion: Annyorong Lopi, a tradition born in Bulukumba, a series of rituals of launching the boats to the sea. The tradition is not only about launching the boats but also embodying gratitude and hope for blessings throughout the process of vessel building until it is ready to sail. For the rituals, local natives gathered at the beach early in the morning. The refreshing salt air wrapped the shared togetherness, spreading positive energy. The assembled boats were tied firmly on their footbridge lanes. A bunch of strong ties bound the bow of the boats and dozens of pairs of arms were ready to pull the ties as well as push the stern. In the same manner as the ritual, which involves various individuals dedicating their efforts and enjoying the delight in the process, the same applies to tax, the kind of collaborative efforts progressing the nation. As a collective effort, the accomplishment of collecting tax revenues is supposed to be celebrated by the entire society.

PERFORMANCE HIGHLIGHTS



REVENUE [1]

Tax Revenue

Rp1,716.76 trillion

or **115.61%**

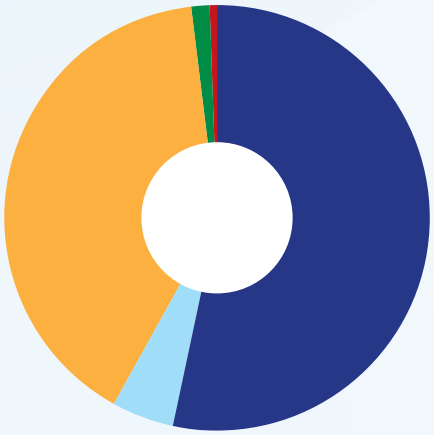
of target

Tax Revenue Growth

34.26%
including Oil & Gas Income Tax

33.70%
excluding Oil & Gas Income Tax

Structure of Tax Revenue by Type



- Non-Oil & Gas Income Tax **53.61%**
- Oil & Gas Income Tax **4.53%**
- VAT & Sales Tax on Luxury Goods **40.05%**
- Land & Building Tax **1.36%**
- Other Taxes **0.45%**

REALIZATION OF VOLUNTARY DISCLOSURE PROGRAM [2]

Participants

247,918 taxpayers submitted **308,059** Declaration Letter

Total Income Tax

Rp61.01 trillion

Net Asset Value

Rp596.37 trillion

Domestic Declaration & Repatriation

Rp513.94 trillion

Overseas Declaration

Rp60.07 trillion

Investment

Rp22,35 trillion

REALIZATION OF TAX INCENTIVE FOR COVID HANDLING & NATIONAL ECONOMIC RECOVERY [3]

Government-borne Tax Incentives

VAT Borne by the Government for Medical Devices and Vaccines
(Minister of Finance Regulation No. 226/PMK.03/2021)

Rp540.16 billion

Final Income Tax Borne by the Government for taxpayers who are recipients of the Acceleration Program for Irrigation Water Use Improvement (P3-TGAI)
(Minister of Finance Regulation No. 3/PMK.03/2022)

Rp78.00 billion

Sales Tax on Luxury Goods Borne by the Government on Sales of Certain Motor Vehicles
(Minister of Finance Regulation No. 5/PMK.010/2022)

Rp541.09 billion

VAT Borne by the Government on Sales of Certain Landed Houses and Flats
(Minister of Finance Regulation No. 6/PMK.010/2022)

Rp683.76 billion

Tax Incentives not borne by the Government

Exemption of Income Tax Article 22
(Minister of Finance Regulation No. 226/PMK.03/2021)

Rp10.81 billion

Exemption of Income Tax Article 22 on Import
(Minister of Finance Regulation No. 226/PMK.03/2021)

Rp0.56 billion

Reduction of Income Tax 25
(Minister of Finance Regulation No. 3/PMK.03/2022)

Rp2,877.29 billion

Exemption of Income Tax Article 22 on Import
(Minister of Finance Regulation No. 3/PMK.03/2022)

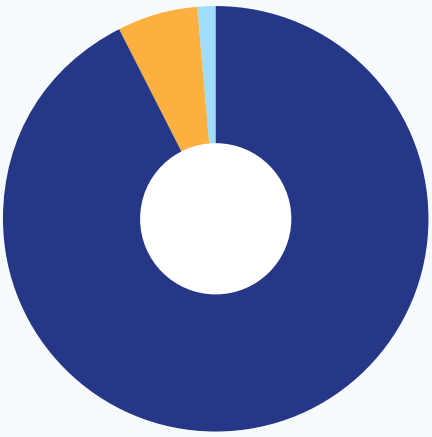
Rp168.60 billion

TAXPAYERS [4]

Total

70,291,585 taxpayers

Structure of Taxpayers by Type



- Individual 92.66%
- Corporate 6.10%
- Treasurer 1.25%

ANNUAL TAX RETURN FILING [5]

Compliance Ratio of Annual Tax Return Filing

86.80% rose **3.25%** from 2021

e-Filing users

17,107,965 taxpayers

increased **43.20%** from 2021

e-Tax Return (e-SPT) users

367,057 taxpayers

decreased **62.99%** from 2021

e-Form users

2,385,518 taxpayers

increased **142.61%** from 2021

SERVICE & DISSEMINATION [6]

Customer Satisfaction Index

4.16 (out of 5)

Effectiveness Index of Tax Dissemination

91.15 (out of 100)

Tax Education

69,248 of **496,340** taxpayers who received tax education, changed their tax-related behavior

Rp39.43 trillion payment from taxpayers who change their tax-related behaviour

Percentage of Answered Calls by Contact Center Kring Pajak 1500200

91.53% answered

LAW ENFORCEMENT

Revenues from Tax Audit and Collection

Rp41.17 trillion

Audit Coverage Ratio

0.88%

Tax Arrears Collection

Rp14.07 trillion

Tax Investigation Files with P-21 Status and Equivalent

114 cases

TAX DISPUTES SETTLEMENT [7]

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

202,165 requests

Appeals won by DGT

38.05%

Lawsuits won by DGT

73.92%

PUBLIC RELATIONS [8]

Public Relations Effectiveness Index

88.84 (out of 100)

Total Access to www.pajak.go.id

22,885,609 sessions

53,805,706 pageviews

Social Media Activities

- Twitter **2,320** tweets
- Facebook **499** posts
- YouTube **70** videos
- Instagram **361** posts
- TikTok **251** videos
- LinkedIn **373** posts

GOOD GOVERNANCE [9]

Organizational Performance Score

112.39% "Excellent" category

Performance Accountability of Government Institution Implementation Score

92.00 "Very Satisfactory" category

Integrity Zone Development

110 units received WBK title from **179** units proposed

31 units received WBBM title from **58** units proposed

HUMAN RESOURCES [10]

Training

524 trainings attended by **189,937** participants

Employees on Study Assignments

476 employees

Workload

67,995,009 working hours

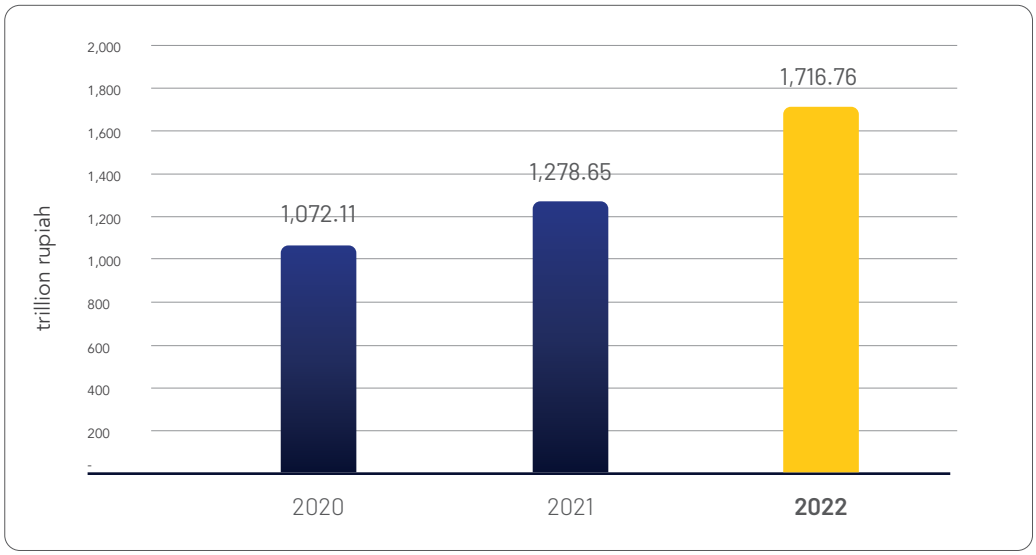
increased **0.61%** from 2021

Note:

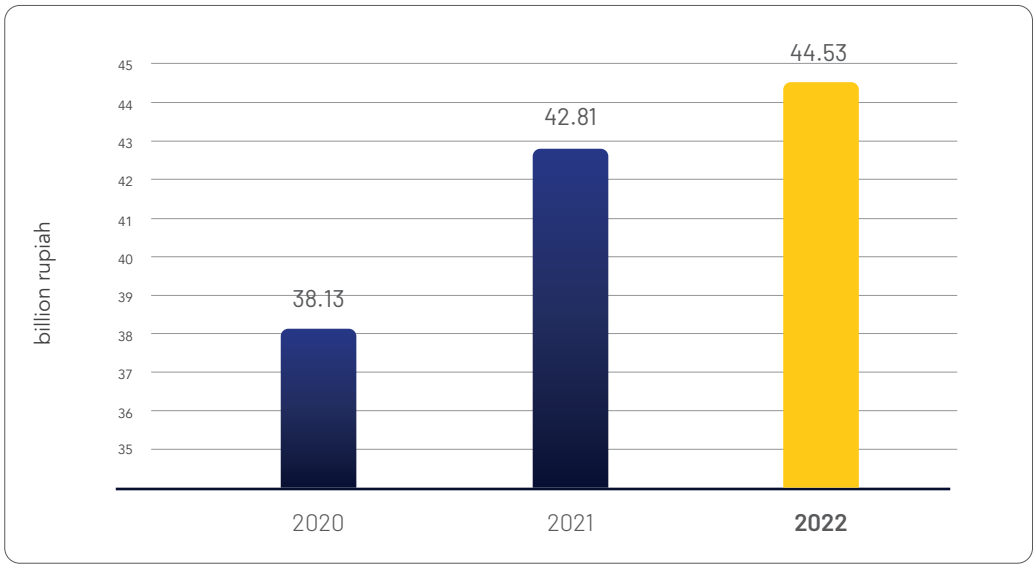
1 Tax revenue data is retrieved from DGT Financial Statements 2022 (Audited).
2 Voluntary Disclosure Program realization data is retrieved from DGT Financial Statements 2022 (Audited).
3 The amount of tax incentives utilized regarding Handling Covid-19 and National Economic Recovery (PC-PEN) is based on Taxpayer reports. The data is retrieved from DGT Financial Statements 2022 (Audited).
4 Number of taxpayers as of January 1, 2022. The data is retrieved from the Directorate of Tax Data and Information, accessed on June 12, 2023.
5 - Compliance Ratio is a comparison between total Annual Tax Returns received as of December 31, 2022, and total taxpayers obliged to file Annual Tax Return as of January 1, 2022.
- Compliance ratio data of Annual Tax Returns filing retrieved from Mandor App on January 5, 2023.
- Number of e-Tax Return (e-SPT), e-Filing, and e-Form users' data is retrieved from the Directorate of Tax Data and Information on December 31, 2022.
6 - Customer Satisfaction Index data is based on the Customer Satisfaction Survey in 2022 held by the Ministry of Finance in partnership with Universitas Padjadjaran.
- Dissemination Effectiveness Index data is based on the 2022 DGT Survey of Service Satisfaction and Tax Dissemination and Public Relations Effectiveness.
7 The number of appeals and lawsuits won by DGT is based on Tax Court Decisions received by DGT and input into the system up to December 30, 2022.
8 Public Relations Effectiveness Index data is based on the 2022 DGT Survey of Service Satisfaction and Tax Dissemination and Public Relations Effectiveness.
9 - Organizational Performance Score data is based on 2022 DGT Performance Report.
- Performance accountability of government institution implementation score data is based on the 2022 Evaluation Report on the Implementation of Performance Accountability System for Government Institutions at DGT, provided by the Inspectorate General of the Ministry of Finance.
- In the 2022 Integrity Zone Development assessment, DGT proposed to the Ministry of Finance Team to assess 179 units in the Corruption-Free Area (WBK) category and 58 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 Finance's Assessment Team.
10 - Employee training is organized by the Financial Education and Training Agency using several method: face-to-face training, long-distance training, action learning, and e-learning modules.
- Study Assignment is assignments for employees to undertake formal education at undergraduate, graduate, and post-graduate levels in national or international universities.
- Workload data for 2022 is based on the 2023 DGT Workload Analysis Report submitted to the Ministry of Finance.

FINANCIAL HIGHLIGHTS

Tax Revenue, 2020–2022



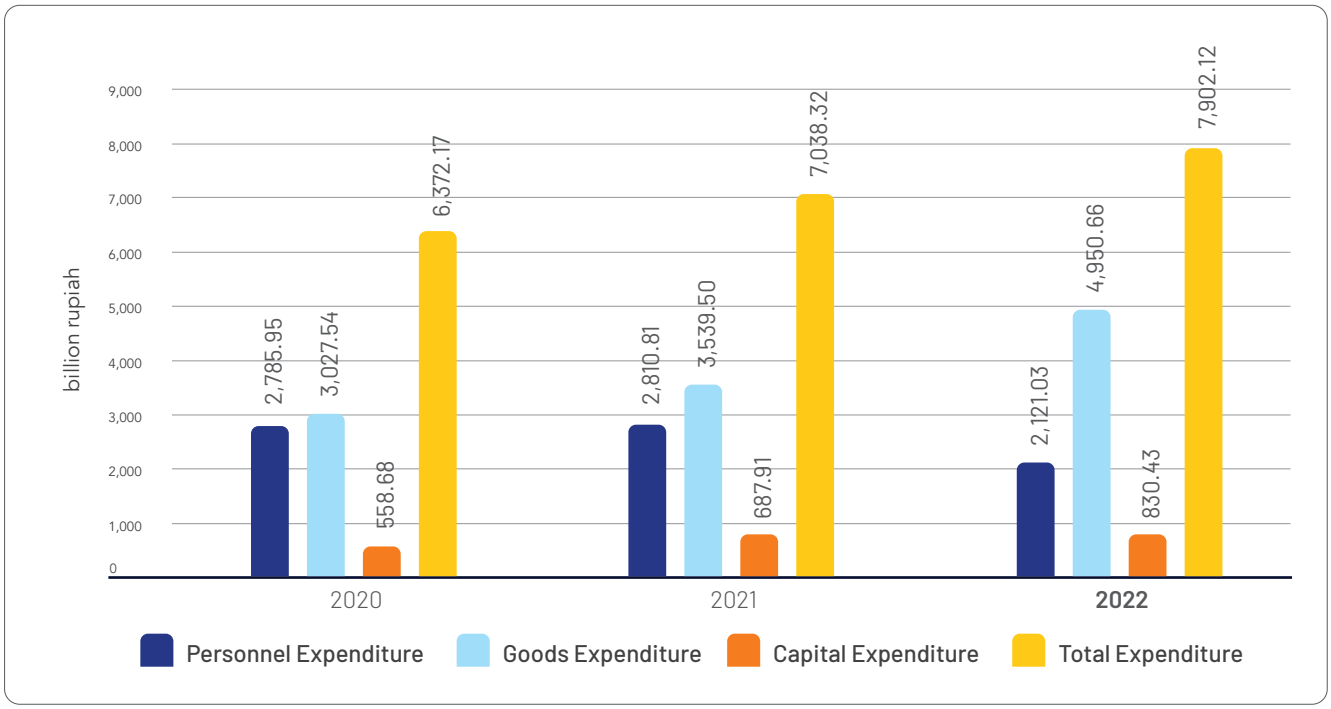
Non-Tax Revenue, 2020–2022







DGT Budget Expenditure, 2020–2022



Source: DGT Financial Statements 2020 – 2022 (Audited)

DGT Balance Sheet, 2020–2022

Description	December 31, 2022 (Rp)	December 31, 2021 (Rp)	December 31, 2020 (Rp)
Assets			
Current Assets	30,174,318,280,016	34,313,231,607,924	32,884,818,562,602
Fixed Assets	38,277,485,389,405	38,519,804,694,692	38,538,271,588,272
Long-Term Receivables	2,206,267,194	162,808,820	118,333,165
Other Assets	823,012,457,890	413,329,355,883	216,313,313,446
Total Assets	69,277,022,394,505	73,246,528,467,319	71,639,521,797,485
Liabilities			
Short-Term Liabilities	9,507,371,062,507	20,145,937,673,044	26,051,696,650,841
Equity	59,769,651,331,997	53,100,590,794,275	45,587,825,146,644
Total Liabilities and Equity	69,277,022,394,504	73,246,528,467,319	71,639,521,797,485

Source: DGT Financial Statements 2020 – 2022 (Audited)

EVENT HIGHLIGHTS

JANUARY



1 Implementation of the Voluntary Disclosure Program in accordance with the provisions of Law No. 7 of 2021 concerning Harmonization of Tax Regulations (HPP Law). Through this program, the Government provides taxpayers with the opportunity to voluntarily disclose tax obligations that have not been fulfilled by paying Income Tax based on asset disclosure. Taxpayers who meet certain requirements can take advantage of this program until June 30, 2022.



20 DGT held a dissemination of HPP Law at Negara Grahadi Building, Surabaya. The event was opened by the Governor of East Java Khofifah Indar Parawansa. The dissemination subject was presented by Vice Minister of Finance Suahasil Nazara and members of Commission XI House of Representatives Indah Kurniawati, M. Sarmuji, and M. Misbakhun.



21 DGT continued its roadshow to disseminate HPP Law in Malang, East Java region. Member of Commission XI House of Representatives Andreas Eddy Susetyo and Vice Minister of Finance Suahasil Nazara were present as panelists. The discussion session was moderated by the Special Advisor of the Minister of Finance for Strategic Communication Affairs Yustinus Prastowo.

25 Through the issuance of the Minister of Finance Regulation No. 3/PMK.03/2021, the Government extended the period of providing tax incentives for taxpayers affected by the Covid-19 pandemic until the end of the first semester of 2022. The tax incentives include exemption from Income Tax Article 22 on Import for 72 Business Classification (KLU), reduction in the amount of Income Tax Article 25 installments for 156 KLUs, as well as Final Income Tax on Government-borne construction services on income received or accrued by taxpayers who are recipients of the Acceleration Program for Irrigation Water Use Improvement.



26—28 The 2022 DGT Board of Executives Meeting was held in Bali on these dates. Minister of Finance Sri Mulyani Indrawati was present virtually to deliver directions as well as give certificates of appreciation to the heads of tax offices whose units achieved the best performance in achieving tax revenue in 2021. Several

agendas discussed at the meeting included strategies for achieving the 2022 tax revenue target, progress on Core Tax Administration System, and joint programs. There is also a kick-off for the 2022 DGT Reform Change Network.

FEBRUARY



4 Minister of Finance Sri Mulyani Indrawati became the key resource person in the dissemination of HPP Law, which was held at the Adimulia Hotel, Medan. There were also Director General of Taxes Suryo Utomo and member of Commission XI House of Representatives H. Gus Irawan Pasaribu who attended virtually. Special Advisor to the Minister of Finance for Strategic Communication Affairs Yustinus Prastowo, was as moderator for the discussion session. Representing the Governor of North Sumatera, Vice Governor of North Sumatera Musa Rajekshah was present to deliver a speech at the event.



16 The first Asia Initiative forum was held in Jakarta. Director General of Taxes Suryo Utomo acted as the forum leader and had the opportunity to lead discussions on the governance manage the formation of the Asia Initiative with the heads of tax authorities from the five Asian countries that are members of the G20. The event was also attended by representatives from the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum), heads of tax authorities from 13 Asian countries as members of the Global Forum and several international institutions such as the Asian Development Bank, World Bank, and the Study Group on Asian Tax Administration and Research.

MARCH



4 President of the Republic of Indonesia Jokowi filed the Individual Annual Tax Return (SPT) online via e-Filing at the Bogor Presidential Palace, West Java. The President was also accompanied by the Minister of Finance Sri Mulyani Indrawati and Director General of Taxes Suryo Utomo.

7 The Vice President of the Republic of Indonesia K. H. Ma'ruf Amin accompanied by the Director General of Taxes Suryo Utomo filed the 2021 Individual Annual Tax Return online via e-Filing.



8 Promoting the campaign for mandatory submission of Annual Tax Return, eight high-ranking state officials submitted Individual Annual Tax Return simultaneously via e-Filing at a ceremony held at the DGT Head Office, Jakarta. The officials are Coordinating Minister for Economic Affairs Airlangga Hartanto, Coordinating Minister for Political, Legal, and Security Affairs Mohammad Mahfud MD, Coordinating Minister for Maritime Affairs

and Investment Luhut Binsar Panjaitan, Coordinating Minister for Human Development and Cultural Muhadjir Effendy, Minister of Finance Sri Mulyani Indrawati, Chief of the Indonesian National Police Listyo Sigit Prabowo, Commander of the Indonesian National Defense Forces represented by Inspector General Bambang Suswantoro, and Vice Minister of Finance Suahazil Nazara.



10 Targeting taxpayers in the Central Java and Special Region of Yogyakarta regions, DGT held a dissemination of HPP Law in Semarang. The dissemination was delivered in a panel discussion format. The panelists consisted of Minister of Finance Sri Mulyani Indrawati, Chairman of Commission XI House of Representatives Dito Ganinduto, and Director General of Taxes Suryo Utomo. The Minister of Finance's Special Advisor for Strategic Communication Affairs, Yustinus Prastowo, acted as moderator. Also present at the event were members of Commission XI House of Representatives, namely Drs. Fathan, Alamuddin Dimyati Rois, and Harmusa Oktaviani, Governor of Central Java Ganjar Pranowo, several mayors/regents in Central Java, as well as association administrators.



16 Signing of Mutual Agreement between DGT and The Association of Indonesian Tax Practitioners and Consultants (P3KPI) regarding Organizing Dissemination, Continuous Professional Education, and Empowering the Role of Members of the Association of Indonesian Tax Practitioners and Consultants to Increase Community Voluntary Compliance in the Tax Sector.



18 The roadshow to disseminate HPP Law was also held in Palembang. The dissemination targeted prominent taxpayers in six provinces: South Sumatera, Bangka and Belitung Islands, Riau, Riau Islands, Bengkulu and Lampung. Also attending the event online were members of Commission XI House of Representatives Fauzi Amro, Ella Siti Nuryamah, Marwan Cik Asan, and Susi Marleny Bachsin. Having the opportunity to attend in person was the Vice Governor of South Sumatera, Mawardi Yahya. The vice Minister of Finance Suahasil Nazara and Director General of Taxes Suryo Utomo were the source speakers, while the Special Advisor to the Minister of Finance for Strategic Communication Affairs Yustinus Prastowo acted as moderator for the discussion session.



23 DGT held a tax campaign called Spectaxcular 2022 at DGT Head Office, Jakarta, in the form of talk show and entertainment. The topics campaigned in this event were Annual Tax Return filing, the Voluntary Disclosure Program, and the 11 percent VAT rate. Minister of Finance Sri Mulyani Indrawati, Director General of Taxes Suryo Utomo, motivator Tung Desem Waringin, and businessman Mohammad Jusuf Hamka were present as speakers, while national television presenter Sheila Purnama was appointed as moderator.

APRIL



19 DGT held a dissemination of HPP Law in Makassar aimed at prominent taxpayers in the Sulawesi, Maluku, and Papua regions. The dissemination subject was delivered by Vice Chairman of Commission XI House of Representatives Amir Uskara, member of Commission XI House of Representatives Muhidin Mohamad Said, and Director General of Taxes Suryo Utomo. The discussion session was moderated by Special Advisor to the Minister of Finance for Strategic Communication Affairs Yustinus Prastowo.

13 Signing of Cooperation Agreement between DGT and the Security Maintenance Agency of the Indonesian National Police regarding Security Assistance in Carrying Out Duties in the Tax Sector.



20 Director General of Taxes Suryo Utomo inaugurated the new Palu TO building located on Jalan Moh. Yamin 35, Palu.

22 Signing of Cooperation Agreement between DGT and the Social Security Agency for Employment (BPJS Ketenagakerjaan) regarding Optimizing the Implementation of Duties and Functions in the Field of Taxation and Employment Social Security.

MAY

11 Signing of Cooperation Agreement between Bank Indonesia and DGT concerning Integrated Utilization and Monitoring of Foreign Exchange Data and/or Information related to Export and Import activities.



19 Located at the DGT Head Office, Jakarta, Director General of Taxes Suryo Utomo and Director General of Population and Civil Registry (Dukcapil) of the Ministry of Home Affairs Zudan Arif Fakrulloh signed Cooperation Agreement on the Utilization of Population Identification Numbers, Population Data, and Electronic Identity Cards in DGT Services. This agreement is an addendum to the previous cooperation agreement signed on November 2, 2018, which aimed to strengthen data integration between DGT and Civil Registry Service Office.



30—31 The 2022 DGT Board of Executives Meeting was held in Jakarta with an agenda for evaluating performance and plans for securing 2022 tax revenues and discussing developments in DGT reform. Minister of Finance Sri Mulyani Indrawati was present in person to convey directions to the DGT's management.

JUNE



16 Signing of Addendum to the Cooperation Agreement between DGT and the Deputy Attorney General for Special Crimes regarding Law Enforcement against Crimes in the Taxation Sector and the Money Laundering Crime Sector.

24 Signing of Cooperation Agreement between DGT and the Secretariat General of the Ministry of Education, Culture, Research, and Technology regarding the Utilization of Tax Data with Educational and Cultural Data.



28 DGT, together with three national banks which are members of the Association of State-Owned Banks (Himbara), namely PT Bank Mandiri (Persero), PT Bank Negara Indonesia (Persero), and PT Bank Rakyat Indonesia (Persero), agreed on Cooperation Agreement on Interoperability of Data and Banking Services Regarding Taxation in the Context of Tax Reform and Implementation of Taxpayer Tax Status Confirmation. The signing of the cooperation agreement was carried out at the DGT Head Office, Jakarta.

JULY

11 In response to the impact of the Covid-19 pandemic, the Government has prolonged the period for providing a number of tax incentives. Health incentives and incentives for taxpayers impacted by the pandemic expired at the end of June 2022 in accordance with prior regulations. Then, the time frame for providing these incentives is extended until the end of 2022 in accordance with Minister of Finance Regulation No. 113/PMK.03/2022 and 114/PMK.03/2022.



14 Minister of Finance Sri Mulyani Indrawati attended the Asia Initiative ministerial meeting and the signing of the Bali Declaration in Nusa Dua, Bali. The event, which was a continuation of the Asia Initiative meeting on February 16, 2022, was attended by heads of tax authorities and representatives of several Asian jurisdictional delegations as well as international organizations as Asia Initiative partners. The Bali Declaration was signed by 11 jurisdictions. This declaration is a manifestation of political support from Asian jurisdictional leaders for the formation of the Asia Initiative and the acceleration of the tax transparency agenda in the Asian region.



14 Director General of Taxes Suryo Utomo led the Tax Day ceremony at the Bali Province State Finance Building. The theme of DGT's commemoration of Tax Day 2022 was "Collaborative Efforts, for Economic Recovery".

Various activities were organized by DGT throughout July to celebrate the Tax Day, including tax article writing competitions, Reform Olympiads, sports tournaments, religious activities, social service, blood donations, free cataract surgery, painting exhibitions, and community gatherings.



20 The peak of the 2022 Tax Day celebration was marked by the launch of the use of the National Identification Number (NIK) as a Taxpayer Identification Number (NPWP) by the Minister of Finance Sri Mulyani Indrawati. On the same day, DGT also launched several other new service features to make tax services even easier. Another important agenda was a talk show on tax reform led by Helmy Yahya featured a number of notable speakers, including the Minister of Finance, Darmin Nasution, Chairul Tanjung, and Director General of Taxes Suryo Utomo.



21 Director General of Taxes Suryo Utomo inaugurated the new Bekasi Utara TO building, which is located on Jalan Sersan Aswan No. 407, Margahayu Subdistrict, East Bekasi District, Bekasi.

AUGUST



10 Signing of a Memorandum of Understanding between DKI Jakarta Provincial Government and DGT regarding Tax Data Integration and Confirmation of Taxpayer Status in the Context of Optimizing Central and Regional Tax Revenues.



18 DGT held *2022 Pajak Bertutur* with a theme "Tax Aware Generation, Young Generation Building the Country", at the DGT Head Office, Jakarta. This event was broadcasted live via the Indonesian Directorate General of Taxes' YouTube account and video conference media. Minister of Finance Sri Mulyani Indrawati and Minister of Tourism and Creative Economy Sandiaga Salahuddin Uno were the source speakers in the Minister's Greeting session, which was participated in by tax center members, tax volunteers, inclusion facilitators, students from domestic and international schools and campuses, as well as the general public.



25 DGT collaborated with the East Java Provincial Government to hold further dissemination of Law No. 11 of 2020 concerning the Job Creation Law for the tax cluster in Surabaya. This event is the beginning of a series of further dissemination of the Job Creation Law and its derivative regulations carried out by the Ministry of Finance to follow up on the Constitutional Court Decree No. 91/PUU-XVIII/2020 regarding the formal review of the Job Creation Law.



31 The 2nd Asia Initiative Meeting was held in Jimbaran, Bali, taking place from August 31 to September 2, 2022. This meeting was attended by tax commissioners or state officials of the same level and staff from member countries which now consisted of 15 countries and 5 partner representatives of international organizations. This forum is a continuation of the First Meeting in February 2022 as well as the Ministerial Meeting and the signing of the Bali Declaration in July 2022.

SEPTEMBER



15 Signing of Cooperation Agreement regarding Optimization of Central and Regional Withholding Tax between DGT, Directorate General of Fiscal Balance (DGFB), and 86 regional governments. The event was held in hybrid format at DGT Head Office, Jakarta, both online and onsite. The signing of this agreement is the fourth stage that has been carried out by DGT, DGFB, and several regional governments in Indonesia. The initiation was carried out in 2019, and by 2022 there are 254 regional governments that have synergized.



27—30 Director General of Taxes Suryo Utomo as Head of Delegation, together with several members of DGT delegation held a bilateral meeting with the Australian Taxation Office (ATO) at the International Convention Centre, Sydney, Australia. The ATO delegation led by Commissioner Chris Jordan, appreciated the discussion regarding DGT-ATO cooperation through the long-running Prospera program.

At the same location, DGT also took part in the 15th Forum on Tax Administration (FTA) Plenary Meeting which lasted for three days from 28-30 September 2022. This event was attended by delegates from 46 FTA member countries as well as several representatives from business industry.

OCTOBER



4 DGT and the Traffic Corps (Korlantas) of the Indonesian National Police (Polri) have agreed to cooperate in exchanging data and information on motor vehicles and taxation to support state revenues. The cooperation agreement was signed by Director General of Taxes Suryo Utomo and the Head of the Traffic Corps of the Indonesian National Police Inspector General Firman Shantyabudi, at the DGT Head Office, Jakarta.



11—12 The 2022 DGT Board of Executives Meeting was held in Batam. The main topics discussed at the meeting were performance evaluation in 2022, the Taxpayer Compliance Committee, and preparations for Core Tax Administration System (CTAS) implementation.

NOVEMBER



1 The presentation of the three best in the *call for extended abstracts* was the highlight of the 2022 Scholarship and Research Festival entitled "Aspire to Inspire Before We Expire", which was held at the DGT Head Office, Jakarta. Through this activity, employees who have completed their study assignments were expected to contribute to DGT by presenting their aspirations and ideas in the fields of policy, tax compliance, and information technology for the future of DGT. A total of 21 booths consisting of scholarship providers, educational consultants, and university representatives were presented at this festival to provide scholarship information to DGT employees.



8 Director General of Taxes Suryo Utomo led the 3rd Asia Initiative Meeting which took place at the FIBES Conference and Exhibition Center, Spain. The meeting was part of a series of activities at the 15th Global Forum Plenary Meeting. The meeting, which was attended by 33 participants from 9 Asia Initiative member jurisdictions and 4 partner organizations, agreed on a work program that focused on increasing regional capacity based on variations in the ability of Asia Initiative member jurisdictions to implement information exchange standards.



16 DGT held *Kumpul Taxmin and Employee Advocacy*, a workshop event for social media officers and employee advocacy in DGT units throughout Indonesia. This is an annual DGT public relations agenda with the aim of developing the role of social media to disseminate tax policies to the public.



DECEMBER



6 *The Bincang Integritas* talk show with the theme "Strong Integrity, Sovereign Tax Revenue" was held as the closing of commemoration of 2022 World Anti-Corruption Day (Hakordia) within the DGT. The event was moderated by journalist and presenter Aiman Witjaksono, while Director General of Taxes Suryo Utomo and Inspector General Awan Nurmawan Nuh presented as speakers.



7 In collaboration with the Gesellschaft für Internationale Zusammenarbeit (GIZ) and the Australian Taxation Office (ATO), DGT held a *Call for Paper and Tax Conference* in a series of international-level conferences. As the highlight of the 2022 International Tax Conference, DGT raised the theme "G20 Indonesian Presidency: Achieving a Stronger and More Sustainable World Recovery through International and National Tax Reform". At the event held at the DGT Head Office, Jakarta, DGT presented panelists as follows: Director General of Taxes Suryo Utomo as the keynote speaker, Assitant to the Minister for Tax Compliance Affairs Yon Arsal, Deputy Commissioner International at ATO Hector Thompson, and GIZ tax and fiscal policy expert Machfud Sidik.



8 The DGT Head Office and 20 Regional Tax Offices along with central and regional administrators of the Movement for the Welfare of the Indonesian Deaf (Gerkatin) held educational activities called *Pajak Berisyarat* simultaneously in various regions of Indonesia. The 2022 *Pajak Berisyarat* carries the theme "The Commitment of Deaf People in Building the Nation", which was in line with the theme of International Day of Persons with Disabilities, "Meaningful Participation Towards Inclusive and Sustainable Development".

12 The government issued two regulations that were derived from HPP Law: Government Regulation (PP) No. 49 of 2022, which contains regulations for providing convenience in the field of VAT, and Government Regulation No. 50 of 2022, which deals with general provisions and tax procedures.



12 Signing of Mutual Agreement between DGT and the Association of Tax Centers and Tax Academics throughout Indonesia regarding the Development of Tax Centers and the Tax Academics.

20 To comply with the provisions of HPP Law, the government issued comprehensive and consolidated policy regulations in the field of Income Tax under Government Regulation No. 55 of 2022.



21—23 The 2022 DGT Board of Executives Meeting was held at the DGT Head Office, Jakarta, with the agenda of discussing the evaluation of tax revenue performance in 2022, tax revenue strategy in 2023, CTAS Project progress, and the Taxpayer Compliance Committee. Minister of Finance Sri Mulyani Indrawati was present in person at the event to give direction to the meeting participants.

AWARDS







Title of 2022 Integrity Zone Towards Clean and Good Service Bureaucracy Area from Ministry of Administrative and Bureaucratic Reform went to:

- Jawa Timur I RTO
- Kalimantan Selatan & Tengah RTO
- Permanent Establishment & Expatriate STO
- Malang MTO
- Foreign Investment I TO
- Foreign Investment V STO
- Badung Selatan TO
- Batang TO
- Bekasi Barat TO
- Bengkulu I TO
- Ciawi TO
- Jakarta Sawah Besar II TO
- Jakarta Setiabudi I TO
- Jember TO
- Kabanjahe TO
- Kayu Agung TO
- Kudus TO
- Langsa TO
- Lhokseumawe TO
- Magelang TO
- Medan Barat TO
- Medan Timur TO
- Metro TO
- Pangkalanbun TO
- Pondok Gede TO
- Solok TO
- Subang TO
- Surabaya Karangpilang TO
- Surabaya Pabean Cantikan TO
- Tangerang Barat TO
- Tulungagung TO







2022 Integrity Zone Towards Corruption-Free Area from Ministry of Administrative and Bureaucratic Reform went to:

- Directorate of Tax Dissemination, Services, and Public Relations
- Directorate of Tax Audit and Collection
- Directorate of Information and Communication Technology
- Bali RTO
- Bengkulu & Lampung RTO
- Jakarta Selatan I RTO
- Jakarta Utara RTO
- Jawa Tengah II RTO
- Kalimantan Timur & Utara RTO
- Kepulauan Riau RTO
- Sulawesi Selatan, Barat, & Tenggara RTO
- Sumatera Utara I RTO
- Balikpapan MTO
- Bandar Lampung MTO
- Banjarmasin MTO
- Jakarta Barat MTO
- Jakarta Barat MTO II
- Jakarta Pusat MTO
- Jakarta Selatan I MTO
- Jakarta Selatan I MTO II
- Pekanbaru MTO
- Oil & Gas Industry STO
- Foreign Investment VI STO
- Public-Listed Company STO
- Aceh Besar TO
- Ambon TO
- Badung Utara TO
- Bandar Lampung II TO
- Bangkinang TO
- Banjarmasin TO
- Baturaja TO
- Baubau TO
- Bengkalis TO
- Bengkulu II TO
- Bireuen TO
- Bitung TO
- Blitar TO
- Bontang TO

- Boyolali TO
- Bulukumba TO
- Cirebon I TO
- Denpasar Timur TO
- Ende TO
- Jakarta Cengkareng TO
- Jakarta Cilandak TO
- Jakarta Gambir II TO
- Jakarta Jagakarsa TO
- Jakarta Jatinegara TO
- Jakarta Kebayoran Baru II TO
- Jakarta Kebayoran Lama TO
- Jakarta Kebon Jeruk II TO
- Jakarta Kemayoran TO
- Jakarta Kembangan TO
- Jakarta Koja TO
- Jakarta Menteng II TO
- Jakarta Pasar Minggu TO
- Jakarta Pesanggrahan TO
- Jakarta Pulogadung TO
- Jakarta Senen TO
- Jakarta Setiabudi III TO
- Jakarta Tebet TO
- Jambi Pelayangan TO
- Jambi Telanaipura TO
- Kisaran TO
- Kolaka TO
- Kosambi TO
- Lahat TO
- Makassar Utara TO
- Maros TO
- Mataram Barat TO
- Maumere TO
- Medan Petisah TO
- Medan Polonia TO
- Muara Bungo TO
- Padang I TO
- Padang II TO
- Palembang Ilir Timur TO
- Palu TO
- Pandeglang TO
- Pangkalan Kerinci TO
- Pare TO
- Parepare TO
- Payakumbuh TO
- Poso TO
- Prabumulih TO
- Probolinggo TO
- Ruteng TO
- Samarinda Ilir TO
- Samarinda Ulu TO
- Sampit TO
- Sekayu TO
- Semarang Barat TO
- Semarang Candisari TO
- Semarang Gayamsari TO
- Serang Barat TO
- Serang Timur TO
- Sidoarjo Selatan TO
- Singaraja TO
- Subulussalam TO
- Surabaya Rungkut TO
- Tangerang Timur TO
- Tanjung TO
- Tanjung Balai Karimun TO
- Tanjung Redeb TO
- Tapak Tuan TO
- Tebing Tinggi TO
- Tenggarong TO
- Toli Toli TO
- Waingapu TO
- Yogyakarta TO

Excellent Service Title at the event of 2022 Monitoring and Performance Evaluation of Public Service Implementation held by the Ministry of Administrative and Bureaucratic Reform:

- Palangkaraya TO
- Palu TO
- Ternate TO
- Yogyakarta TO
- Banjarmasin TO
- Samarinda Ilir TO
- Jakarta Setiabudi II TO
- Palembang Seberang Ulu TO
- Denpasar Barat TO
- Kendari TO
- Semarang Selatan TO
- Kupang TO
- Serang Barat TO
- Makassar Utara TO
- Pangkal Pinang TO
- Gorontalo TO
- Pontianak Barat TO
- Mataram Timur TO
- Pekanbaru Tampan TO
- Tarakan TO



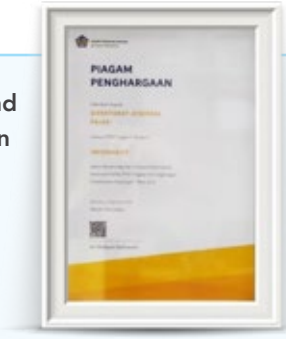
The Nagara Dana Rakca Utama Award from the Minister of Finance was presented to Director General of Taxes Suryo Utomo for his great dedication, achievements, and services to state finances and the Ministry of Finance.



Nagara Dana Abyakta Award for Services in 2022 from the Ministry of Finance:

- Third Best Regional Office at the Ministry of Finance Level: Kalimantan Tengah & Selatan RTO
- First Best Service Office: Batam MTO
- Second Best Service Office: Bekasi Barat TO
- Third Best Service Office: Gorontalo TO





Information and Documentation Management Officer Level I Award for Informative category in the 2022 Public Information Disclosure Monitoring and Evaluation event held by the Ministry of Finance together with the Central Information Commission.

The 1st Indonesia Diversity, Equality, Inclusion (DEI) dan Environmental, Social, Governance (ESG) Awards (IDEAS) 2022 held by PR Indonesia:

- Gold Winner in the ESG (Governance) category: National Economic Recovery
- Gold Winner in the ESG (Governance) category: Leadership Integration Commitment for Development of the 2021 DGT Integrity Index



2022 PR Indonesia Awards held by PR Indonesia:

- Silver Winner in the E-magazine subcategory: Intax Issue 6/2021
- Bronze Winner in the Social Media subcategory



2022 Anugerah Humas Indonesia held by PR Indonesia:

- Gold Winner in the Government Public Relations Program category: Voluntary Disclosure Program
- Gold Winner in the Instagram Digital Channel category
- Silver Winner in the TikTok Digital Channel category
- Silver Winner in the Internal Media category: Intax Issue 3/2022

2022 Insan Public Relations Indonesia Award at the PR Indonesia Jamboree event organized by PR Indonesia:

- Gold Winner: Director of Tax Dissemination, Services, and Public Relations Neilmaldrin Noor
- Gold Winner: Head of Subdirectorate of Tax Public Relations Dwi Astuti
- Gold Winner: Section Head of News Management Endang Unandar
- Silver Winner: Section Head of Internal Relation Rice Wandansari Amir
- Bronze Winner: Section Head of External Relation Slamet Rianto
- Bronze Winner: Section Head of Website Management Riza Almanfaluthi





Tax Official of the Year at Asia Pacific level in the 2022 Asia Pacific Award event held by International Tax Review:

- Director of International Taxation Mekar Satria Utama

3rd Runner Top 10 Awards in The Best Contact Center Indonesia 2022:
Individual Category:

- Platinum Winner in The Best Agent Social Media (Public) category: Afrizal Kurniawan
- Platinum Winner in The Best Agent English category: Indira Reta Adinda
- Platinum Winner in The Best Back Office (Public) category: Bastian Yusron Ahlal Manani
- Platinum Winner in The Best Customer Service (Public) category: Dianita Dewi Pratiwi
- Gold Winner in The Best Agent Digital Email (Public) category: Moh. Nur Iskandar
- Gold Winner in The Best Agent Social Media (Public) category: Farhan Ali Bachtar
- Gold Winner in The Best Agent Inbound (Public) category: Nandya Rizki Palupi
- Gold Winner in The Best Trainer category: Rizki Adi Nugroho
- Gold Winner in The Best Quality Assurance category: Claudya Rouli Gultom
- Silver Winner in The Best Agent Digital Email (Public) category: Urbah Fatimah Aditri
- Silver Winner in The Best Back Office (Public) category: Putri Novia Adrianty
- Silver Winner in The Best Agent Telemarketing category: Anggita Rahayu Noviasali
- Silver Winner in The Best Customer Service (Public) category: Andika Arifansa
- Bronze Winner in The Best Agent Telemarketing category: Vemia Wilda Suci

Teamwork Category:

- Gold Winner in The Best Quality Assurance Large category: Luqman Ramadhan & Rizkianto
- Silver Winner in The Best Smart Team Large category: Dadang Aqil Wicahya & Salesco Fiki Baramuli
- Bronze Winner in The Best Reporting Team Large category: Gigih Aulia Prasandy & Lutfi Hari Prakoso





Golden Trophy at the 2022 Top Digital Award held by *It Works* magazine:

- Top Digital Implementation Level Stars 5
- Golden Trophy for DGT's performance in achieving Top Digital Implementation Level Stars 5 three times in a row
- Top Leader on Digital Implementation: Director of Information and Communication Technology Hantriono Joko Susilo

Nagara Dana Abyakta Award for Innovation at the 2022 Ministry of Finance Innovation Competition:

- Third Best: CRM Rikwas, Key Business Process Center (Directorate of Tax Data and Information)







General Champion in sports and arts competitions of 76th Hari Oeang RI commemoration.

CERTIFICATION AND ACCREDITATION



ISO/IEC 27001:2013 INFORMATION SECURITY MANAGEMENT SYSTEM

Scope	The operational of data center, co-located disaster recovery center, e-Faktur web, and pajak.go.id website
Validity Period	November 15, 2022—December 30, 2024
Issuer	CBQA Global Indonesia



ANSI/TIA-942-B:2017 CERTIFICATE OF CONFORMANCE DESIGN DOCUMENTS RATED-3

Scope	The design documents for the data center (architecture, mechanical, electrical, telecom)
Validity Period	December 27, 2022—December 26, 2023
Issuer	Certac Pte. Ltd



ISO/IEC 17025:2017 GENERAL REQUIREMENTS FOR THE COMPETENCE OF TESTING AND CALIBRATION LABORATORIES

Scope	Digital forensics (computers and portable storage media, cell phones, internet accounts)
Validity Period	August 24, 2022—August 23, 2027
Issuer	National Accreditation Committee



ISO 9001:2015 QUALITY MANAGEMENT SYSTEM

Scope	The provision of contact center for complaint services
Validity Period	September 4, 2020—September 3, 2023
Issuer	The British Standards Institution



RANK 4 IN SCIENTIFIC JOURNAL ACCREDITATION (DECREE NO. 105/E/KPT/2022)

Scope	*Scientax*: Journal of Indonesian Taxation Scientific Studies (eISSN: 26865718)
Validity Period	Volume 1 No. 1 of 2019 – Volume 5 No. 2 of 2023
Issuer	Directorate General of Higher Education, Research, and Technology Ministry of Education, Culture, Research, and Technology

REMARKS BY DIRECTOR GENERAL OF TAXES

> The collective performance of the Regional Tax Offices and tax offices, which were all able to exceed targets, supported the performance of national tax revenues in 2022 to reach **Rp1,716.76 trillion**, reaching **115.61 percent** of the State Budget target, and growing **34.26 percent** from the realization in 2021, as well as increasing Indonesia's tax ratio to the double-digit level of **10.39 percent**.

115.61 percent

tax revenue achievement for the year 2022

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

Respected stakeholders,

Praise to God Almighty who has bestowed His blessings upon us and enabled us to continue making the best contributions to Indonesia. The collaboration between the Directorate General of Taxes (DGT) and all stakeholders is a virtue that we should be grateful for. With a spirit of collaboration, passion, and good intention, we have successfully overcome the challenges of 2022.

COLLABORATIVELY ADDRESSING CHALLENGES IN THE RECOVERY PERIOD

The brilliant performance of tax revenues in 2021 with an achievement of 103.99 percent of the State Budget target and growth of 19.26 percent has served as a high baseline in calculating the tax revenue target for 2022. Since tax revenue grows higher than nominal GDP growth, the tax ratio in 2021 managed to increase to 9.12 percent from 8.32 percent in 2020. However, such figure is still below the pre-pandemic level, namely 10.24 percent in 2018. Aiming for a target for tax revenue of Rp1,265.00 trillion in 2022 as stated in the State Budget, the tax ratio is expected to fall. Therefore, greater efforts are required to restore the tax ratio to pre-pandemic levels.

As of May 2022, tax revenue performance increased by 52.3 percent due to rising commodity prices and expansive economic growth as well as consistently growing levels of domestic and foreign demand. The positive performance of tax collections is also attributed to the community's economic recovery following the pandemic. Such significant revenue growth has encouraged the Government to increase the 2022 tax revenue target to Rp1,484.96 trillion, as stated in Presidential Decree no. 98 of 2022. This increasing target is also the Government's initiative to increase the tax ratio in order to return to pre-pandemic levels and catch up with neighboring countries.

Suryo Utomo

Director General of Taxes





To address the challenges in achieving the tax revenue target and increasing the tax ratio in 2022, DGT has established priority policies and implemented several strategic steps. The key policies set by DGT in 2022 focus on optimizing the implementation of HPP Law through the development of derivative regulations. Such optimization is supported by the implementation of a taxpayer compliance monitoring pattern that emphasizes office preparation and implementation of a Supervisory Priority List. Other key policies, namely encouraging all offices to increase post-audit activities for pre-audit refund of tax overpayments, increasing supervision and audit of the compliance of taxpayers with tax duties, as well as optimizing the role of Tax Appraisers in monitoring, auditing, collection and law enforcement activities.

The strategies for securing tax revenues implemented by DGT in 2022 include: a) maximizing the expansion of the tax base, one of which is through subsequent follow-up to the Voluntary Disclosure Program; b) strengthening the extensification of taxation and regional-based supervision by grouping lists of targets and priorities for supervision, audit, collection and appraisal, as well as focusing more on the criteria for high-income individual taxpayers along with groups and the digital economy; c) acceleration of human resources, organizational, business process, and regulatory reforms in preparation of the implementation of a new tax system integrated with various stakeholders; and d) implementation of targeted and measurable fiscal incentives to encourage the growth of certain business sectors and provide convenience of investment.

DGT achieved outstanding results by implementing the aforementioned main policies and initiatives. DGT set a record in 2022 by successfully achieving the tax revenue target for two consecutive years. The cumulative performance of the Regional Tax Offices and tax offices, which all exceeded expectations, propelled national tax revenues in 2022 to Rp1,716.76 trillion, or 115.61 percent of the State Budget target, increased 34.26 percent from 2021. Such tax revenue collection performance drove the tax ratio back into the double digits in 2022, at 10.39 percent.

In 2022, almost all types of taxes have managed to grow positively. The VAT and Sales Tax on Luxury Goods group grew 33.28 percent with the largest revenue contribution coming from Domestic VAT with a value of Rp610.86 trillion, followed by VAT on Import with a value of Rp270.23 trillion and Domestic Sales Tax on Luxury Goods with a value of Rp14.49 trillion. The Non-Oil and Gas Income Tax group posted growth of up to 37.95 percent. The three biggest streams of Non-Oil and Gas Income Tax revenue performance are Article 25/29 Corporate Income Tax with a value of Rp385.42 trillion, Article 21 Income Tax with a value of Rp172.66 trillion, and Final Income Tax with a value of Rp166.82 trillion.

The overall performance of DGT in 2022, as calculated from the achievement of state tax revenues and other strategic targets, recorded an Organizational Performance Score of 112.39 percent (“Excellent” category).

> The development of the core tax system module had been completed in 2022. The activities in 2023 focus on the completion of training, testing, as well as outreach and education to DGT's offices and employees. **DGT's resources will be meticulously prepared for the implementation of the core tax administration system in 2024.**

SPIRIT OF REFORM TO IMPROVE SERVICES AND PRODUCTIVITY

Tax reform is still ongoing. The Core Tax Administration System (CTAS) Project is one of the agendas for tax reform in the pillars of business processes as well as information technology and databases. In the Core Tax Administration System Project, DGT redesigns the tax administration business process while building an information system and improving the tax database. MANTAP, an acronym that reflects the mission and objectives, namely Easy, Reliable, Integrated, Accurate, and Definite. This contains the philosophy that the Core Tax Administration System Project is expected to provide tax officials and taxpayers with convenience in using the tax system, reliability in the information system, integration of all business processes at DGT into one complete system, accuracy and validity of data, and legal certainty to all users.

From the taxpayer side, the Core Tax Administration System Project assists them by providing quality services, reducing the possibility of disputes, lowering compliance costs, and providing complete digital services with maintained service standards. With integrated application support, the Core Tax Administration System Project is projected to make staff activities easier by decreasing manual effort and therefore enhancing productivity. The implementation of the Core Tax Administration System Project will increase overall tax revenue performance by increasing accountability, credibility, and public trust.

In 2021, DGT along with stakeholders had completed the preparation of a high-level design and detailed design of the core tax business process. Subsequently, the development of the core tax system module has been completed in 2022. The activities in 2023 focus on the completion of training, testing, as well as outreach and education to DGT's offices and employees. DGT's resources will be meticulously prepared for the implementation of the core tax administration system in 2024.

TAKING A SIGNIFICANT ROLE IN GLOBAL COOPERATION

In every opportunity to participate in international forums, DGT carries a mission that is designed to serve national interests and develop strong bilateral and multilateral ties between Indonesia and partner countries. DGT's strong participation in many global communities reflects Indonesia's commitment to the global agenda in efforts to achieve fair and transparent international taxes.

It is an honor to be entrusted with the task of being the organizer of the 2nd Asia Initiative Meeting on August 31 to September 2, 2022, which took place in Bali. This event is part of the G20 Presidency series in Indonesia, under the Finance Track and represents a follow-up to the first meeting which took place on February 16, 2022, in Jakarta as well as the ministerial meeting and signing of the Bali Declaration on July 14, 2022. DGT appreciates the spirit of collaborative effort shown by the heads of partner countries' tax authorities and international organization delegates at the second meeting of the Asia Initiative. DGT regards the Asia Initiative forum as a vital platform for sharing experiences and building stronger relationships among member countries in a commitment to drive the tax transparency agenda in the Asian region.



DGT set a new milestone in 2022 by exceeding tax revenue targets in two consecutive years. We will devote our energy to establish an organizational tradition of excellence. A "hat-trick" of tax revenues in 2023 will serve as the highlight of DGT.

ESTABLISHING ORGANIZATIONAL TRADITION OF EXCELLENCE

DGT has a mandate to collect tax revenues in 2023 amounting to Rp1,718.03 trillion, increasing around 16 percent of the tax revenue target in 2022. The global geopolitical situation, which has yet to improve, commodity price moderation, and disruption of global supply chains will overshadow DGT's voyage in tax collection in 2023. Factors that positively stimulated tax revenues last year, such as increases in commodity prices and Voluntary Disclosure Program, will not be repeated in 2023. However, we see opportunities that must be capitalized on as much as possible. It is envisaged that the positive movement of national economic recovery along with the lifting of the Covid-19 pandemic status in Indonesia will spur the economy and subsequently have an impact on the tax revenue.

DGT's strategic policy for securing tax revenues in 2023 is to maintain the momentum of implementing HPP Law. DGT will ensure that all of the Law's mandates are carried out optimally, including through following up the supervision of Voluntary Disclosure Program, National Identity Number (NIK) and Tax Identification Number (NPWP) matching, and implementation of in-kind taxes. DGT will also continue to optimize supervision of digital taxes, not only to support tax revenues but also to ensure fairness and equality for businessmen.

Adopting collaboration to strengthen tax supervision, in 2023 DGT will also form a task force called the Taxpayer Compliance Committee. The committee will determine the appropriate treatment for each taxpayer based on an analysis of its characteristics and level of compliance risk. The assessment and harmonization process are part of the governance of the inter-level unit committee in the context of preparing a list of taxpayers who are prioritized for counseling, supervision, audit, and law enforcement. By applying appropriate treatment for each taxpayer, all tax collection activities will be conducted more efficiently and effectively.

DGT is optimistic about facing 2023 by mitigating challenges, understanding opportunities, and focusing on implementing the strategy indicated above. We will devote our energy to establish an organizational tradition of excellence. A "hat-trick" of tax revenues in 2023 will serve as the highlight of DGT.

OUR APPRECIATION FOR THE SUPPORT OF STAKEHOLDERS

On behalf of DGT, our highest respect is addressed towards complied taxpayers, the heroes of country development, who voluntarily fulfil their tax obligations thoroughly. Our gratitude also goes to all echelon I partners within the Ministry of Finance, central and regional government institutions, donor institutions, and other parties who have collaborated to support DGT in carrying out our duties.

Additionally, our highest appreciation is particularly addressed towards DGT employees who dedicate their efforts to achieve organizational goals and maintain DGT's credibility. Let us continue to collaborate to carry out the constitutional mandate with high integrity and full sense of responsibility.

May God Almighty bless our commitment in protecting and developing Indonesia.

Let's collaborate!
With a strong DGT, Indonesia will prosper!
Wassalamu'alaikum warahmatullahi wabarakatuh,
Om santi santi santi om.

On behalf of Directorate General of Taxes,



Suryo Utomo
Director General of Taxes

BOARD OF DIRECTORS

Positions as of May, 2023



IWAN DJUNIARDI
Assistant to the Minister for Tax Regulation and Law Enforcement Affairs

YON ARSAL
Assistant to the Minister for Tax Compliance Affairs

SURYO UTOMO
Director General of Taxes

NUFRANSA WIRA SAKTI
Assistant to the Minister for Tax Supervision Affairs

PENI HIRJANTO
Secretary of Directorate General



IHSAN PRIYAWIBAWA
Director of Potential, Compliance, and Revenue

DODIK SAMSU HIDAYAT
Director of Tax Audit and Collection

YULI KRISTIYONO
Director of Internal Compliance and Apparatus Tranformation

TEGUH BUDIHARTO
Director of Tax Regulations II

HANTRIONO JOKO SUSILO
Director of Information and Communication Technology

HESTU YOGA SAKSAMA
Director of Tax Regulations I

BOARD OF DIRECTORS

Positions as of May, 2023



EKA SILA KUSNA JAYA
Director of Law Enforcement

AIM NURSALIM SALEH
Director of Tax Extensification and Valuation

DWI ASTUTI
Director of Tax Dissemination, Services, and Public Relations

R. DASTO LEDYANTO
Director of Tax Data and Information

IMAM ARIFIN
Director of Business Process Transformation

WANSEPTA NIRWANDA
Director of Tax Objection and Appeal



LINDAWATY
Advisor to the Director General for Tax Services Affairs

BUDI SUSANTO
Director of Taxation Intelligence

POLTAK MARULI JOHN LIBERTY HUTAGAOL
Advisor to the Director General for Human Resources Development and Management Affairs

MEKAR SATRIA UTAMA
Director of International Taxation

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

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

BOARD OF DIRECTORS **PROFILE**

Positions as of May, 2023



Suryo Utomo

Director General of Taxes

Born in Semarang, on March 26, 1969. He has been serving as Director General of Taxes since November 1, 2019, after previously holding the position of Assistant to the Minister 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 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 for Tax Regulation and Law Enforcement Affairs*

Born in Bandung, on June 10, 1968. He has been serving as Assistant to the Minister for Tax Regulation and Law Enforcement Affairs since October 4, 2021. Prior to his appointment in 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 for Tax Compliance Affairs*

Born in Bukittinggi, on December 1, 1972. Inaugurated as Assistant to the Minister 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 served as Director of Potential, Compliance, and Revenue in the same year. He earned a Bachelor of Economics majoring in Accounting at Padjadjaran University, Bandung, in 1995. He also obtained a Master of Arts in Economics in 2004 and completed Doctoral Program in Economics in 2007, both at Kobe University, Japan.



Nufransa Wira Sakti

Assistant to the Minister for Tax Supervision Affairs*

Born in Lahat, on August 11, 1970. Trusted to serve as Assistant to the Minister for Tax Supervision Affairs from 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 Communication and Information Services in Secretariat General of Ministry of Finance since 2016. He earned a bachelor's degree in computer science at STMIK Gunadarma, Jakarta, in 1994, and a Master of Economics in Public Finance and Tax Policy from Yokohama National University, Japan, in 2002. He also obtained 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 Directorate General

Born in Tulungagung, on September 21, 1963. He has been serving as Secretary of Directorate General 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 been serving as Director of Tax Regulations I since February 5, 2021. Previously assumed several positions, namely Head of Sulawesi Utara, Tengah, Gorontalo, and Maluku Utara Regional Tax Office since 2012, Head of Jawa Timur I Regional Tax Office since 2015, and Director of Tax Dissemination, Services, and Public Relations since 2016. Earned a Bachelor of Economics in Accounting from Gadjah Mada University, Yogyakarta, in 1992 and a Master of Business Taxation from University of Southern California, the United States, in 2001.



Teguh Budiharto

Director of Tax Regulations II

Born in Yogyakarta on November 25, 1966. Serving as the Director of Tax Regulations II since March 17, 2023. Previously held roles as an Advisor to the Director General for Tax Supervision and Law Enforcement Affairs starting in 2013, Head of the Sumatera Barat and Jambi Regional Tax Office starting in 2015, Director of Objection and Appeal starting in 2017, and Head of the Jawa Tengah I Regional Tax Office starting in 2021. Obtained a Bachelor of Laws from Gadjah Mada University, Yogyakarta, in 1992 and a Master of Laws in Taxation from Leiden University, the Netherlands, in 1999.



Dodik Samsu Hidayat

Director of Tax Audit and Collection

Born in Yogyakarta, on January 6, 1965. He has been serving 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 been serving 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 been serving as Director of Tax Extensification and Valuation since April 13, 2022. Previously serving as Head of Aceh Regional Tax Office since 2016 and Head of South Jakarta I Regional Tax Office since 2019. He holds a Bachelor of Engineering degree from the Institute of Technology Bandung in 1993 and a Master of Business Administration from the University of Japan, Japan, in 2001.



Wansepta Nirwanda

Director of Tax Objection and Appeal

Born in Cimanuk, on September 1, 1966. He has been serving 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 Bachelor of Economics majoring in Enterprise from the Islamic University of Indonesia, Yogyakarta, in 1989 and Master of Management from Sriwijaya University, Palembang, in 2002.



Ihsan Priyawibawa

Director of Potential, Compliance, and Revenue

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



Dwi Astuti

Director of Tax Dissemination, Services, and Public Relations

Born in Subang on October 5, 1967. Serving as the Director of Tax Dissemination, Services, and Public Relations since March 17, 2023. Prior to assuming an Echelon II position, previously held roles as the Head of the Jakarta Cempaka Putih Tax Office starting in 2013, Head of the Jakarta Tanah Abang Dua Tax Office starting in 2015, Head of Subdirectorate International Taxation Agreement and Cooperation starting in 2016, Head of Subdirectorate of International Taxation Disputes Prevention and Settlement starting in 2019, and Head of Subdirectorate of Public Relations starting in 2021. Completed a Bachelor's degree at the University of Lampung in 1990, then obtained a Master of Art in Economics from Yokohama University, Japan, in 2000.



R. Dasto Ledyanto

Director of Tax Data and Information

Born in Surabaya, on December 2, 1966. He has been serving as Director of Tax Data and Information since July 8, 2019. Previously assumed several positions, namely Advisor to the Director General for Tax Extensification and Intensification Affairs since 2012, Director of 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 Tranformation

Born in Banjarnegara, on July 25, 1963. He has been serving as Director of Internal Compliance and Apparatus Transformation since February 5, 2021. Previously assumed several positions, namely Director of Tax Intelligence and Investigation since 2014, Director of Law Enforcement in 2016, Head of 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 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 been serving 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 in 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 been serving as Director of Business Process Transformation since February 5, 2021. Previously assumed several positions, namely Head of Tax Education and Training Center in Financial Education and Training Agency since 2012, Director of Internal Compliance and Apparatus Transformation in 2015, Head Kalimantan Selatan and Tengah Regional Tax Office since 2016, and Head of Sumatera Selatan and Kepulauan Bangka Belitung Regional Tax Office since 2018. He earned a bachelor's degree in Agriculture from IPB University in 1991 and a Master of Arts in Economics from International University of Japan in 2000. Furthermore, he completed his doctoral program in Economics at Gadjah Mada University, Yogyakarta, in 2013.



Mekar Satria Utama

Director of International Taxation

Born in Kotabumi, on June 23, 1968. He has been serving 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 University of Texas at Austin, the United States, in 1999.



Budi Susanto

Director of Taxation Intelligence

Born in Jakarta, on April 3, 1970. He has been serving as Director of Taxation 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 been serving as Advisor to the Director General for Tax Extensification and Intensification Affairs since February 5, 2021. Previously assumed several echelon II positions, namely Head of Special Region of Yogyakarta Regional Tax Office since 2013, Head of Jawa Timur III Regional Tax Office since 2016, and Head of Jawa Tengah II Regional Tax Office since 2019. He earned a bachelor's degree at Padjadjaran University, Bandung, in 1991, a Master of Taxation and a Master of Accountancy from University of Denver, the United States, in 2000, as well as a master's degree in Management from University of Bhayangkara Jakarta Raya, Jakarta, in 2004. Later, he also completed his doctoral program in Administrative Sciences at Brawijaya University, Malang, in 2016.



Edward Hamonangan Sianipar

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

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



Lindawaty

Advisor to the Director General for Tax Services Affairs

Born in Kutacane, on August 13, 1970. She has been serving 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 Head of Sumatera Barat and Jambi Regional Tax Office since 2019. She earned 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.



Poltak Maruli John Liberty Hutagaol

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

Born in Jakarta on November 27, 1965. Serving as an Advisor to the Director General for Human Resource Development and Management Affairs since March 17, 2023. Previously held positions as an Advisor to the Director General for Tax Services Affairs in 2011, Advisor to the Director General for Tax Law Supervision and Enforcement Affairs in 2011, Director of Tax Regulations II starting in 2012, Director of International Taxation starting in 2016, and Head of Jawa Timur I Regional Tax Office starting in 2021. Obtained a Bachelor of Economics with a major in Accounting from Brawijaya University, Malang, in 1988. Later, obtained a Master of Economics in Accountancy in 1994 and a Master of Economics by Research in 1995 from Macquarie University, Australia, as well as a Doctorate in Business Management from Padjadjaran University, Bandung, 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
5.	Darmawan	Head of Sumatera Utara II Regional Tax Office
6.	Ahmad Djamhari	Head of Riau Regional Tax Office
7.	Cucu Supriatna	Head of Kepulauan Riau Regional Tax Office
8.	Etty Rachmiyanthi	Head of Sumatera Barat and Jambi Regional Tax Office
9.	Romadhaniah	Head of Sumatera Selatan and Kepulauan Bangka Belitung Regional Tax Office
10.	Tri Bowo	Head of Bengkulu and Lampung Regional Tax Office g
11.	Yunirwansyah	Head of Jakarta Pusat Regional Tax Office
12.	Suparno	Head of Jakarta Barat Regional Tax Office
13.	Dionysius Lucas Hendrawan	Head of Jakarta Selatan I Regional Tax Office
14.	Neilmaldrin Noor	Head of Jakarta Selatan II Regional Tax Office
15.	Muhammad Ismiransyah M. Zain	Head of Jakarta Timur Regional Tax Office
16.	Edi Slamet Irianto	Head of Jakarta Utara Regional Tax Office
17.	Wansepta Nirwanda	Acting Head of Banten Regional Tax Office
18.	Erna Sulistyowati	Head of Jawa Barat I Regional Tax Office

No.	Name	Position
19.	Harry Gumelar	Head of Jawa Barat II Regional Tax Office
20.	Lucia Widiharsanti	Head of Jawa Barat III Regional Tax Office
21.	Max Darmawan	Head of Jawa Tengah I Regional Tax Office
22.	Slamet Sutantyo	Head of Jawa Tengah II Regional Tax Office
		Acting Head of Special Region of Yogyakarta Regional Tax Office
23.	Sigit Danang Joyo	Head of Jawa Timur I Regional Tax Office
24.	Agustin Vita Avantin	Head of Jawa Timur II Regional Tax Office
25.	Farid Bachtiar	Head of Jawa Timur III Regional Tax Office
26.	Kurniawan Nizar	Head of Kalimantan Barat Regional Tax Office
27.	Tarmizi	Head of Kalimantan Selatan and Tengah Regional Tax Office
28.	Heru Narwanta	Head of Kalimantan Timur and Utara Regional Tax Office
29.	Arridel Mindra	Head of Sulawesi Selatan, Barat, and Tenggara Regional Tax Office
30.	Arif Mahmudin Zuhri	Head of Sulawesi Utara, Gorontalo, and Maluku Utara Regional Tax Office
31.	Nurbaeti Munawaroh	Head of Bali Regional Tax Office
32.	Syamsinar	Head of Nusa Tenggara Regional Tax Office
33.	Heri Kuswanto	Head of Papua, Papua Barat, and Maluku Regional Tax Office
34.	Samon Jaya	Head of Center for Taxation Data and Document Processing



DGT
AT A GLANCE

02



"When we work together, heavy labor feels lighter," said Mrs. Farida Lubis, a middle-aged woman whom I met at the rice field in one of the villages in South Tapanuli. Today, the kinfolk and the neighbors helped the family of Mrs. Lubis to do marsuaneme—planting the rice. This tradition of working together in cultivating the rice fields or farms in the Mandailing community is called Marsialapari. The distinctive point of this tradition is how everyone feels a strong sense of belonging to the rice field or farm, regardless of which family owns it. This strong sense of belonging motivates them to strive more. The same quintessence goes for the development of the country. The large need for development financing is fulfilled with the help of the contribution of taxpayers with a strong sense of belonging to the country—who comply with their obligations and understand that paying taxes is for the greater good.



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 the Finance:
"To become the state financial manager to create a productive, competitive, inclusive, and fair Indonesian economy".

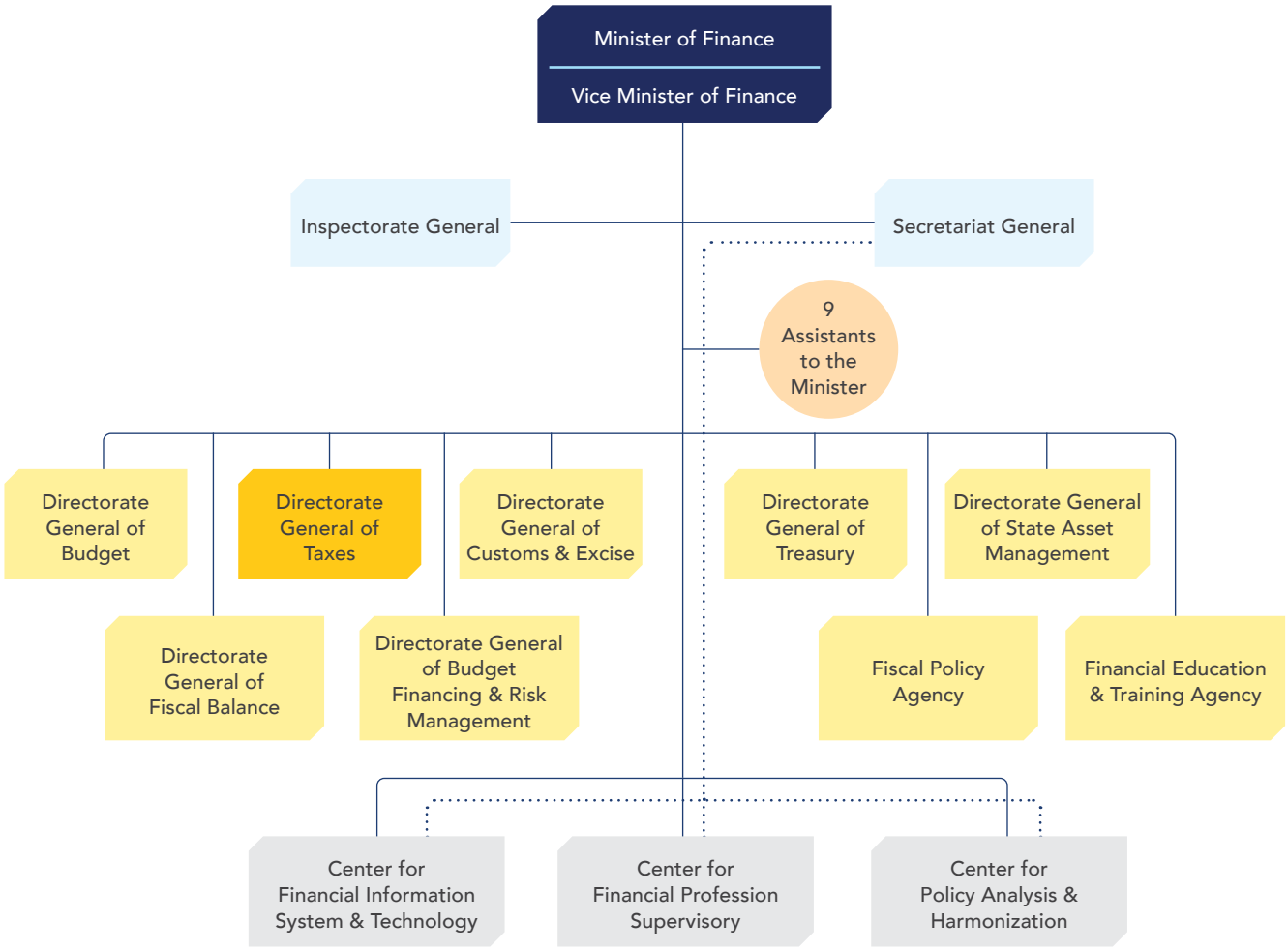


MISSION

1. To formulate tax regulations that support Indonesia's economic growth.
2. To improve tax compliance through 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 as amended by Minister of Finance Regulation No. 141/PMK.01/2022

TASK AND FUNCTION

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

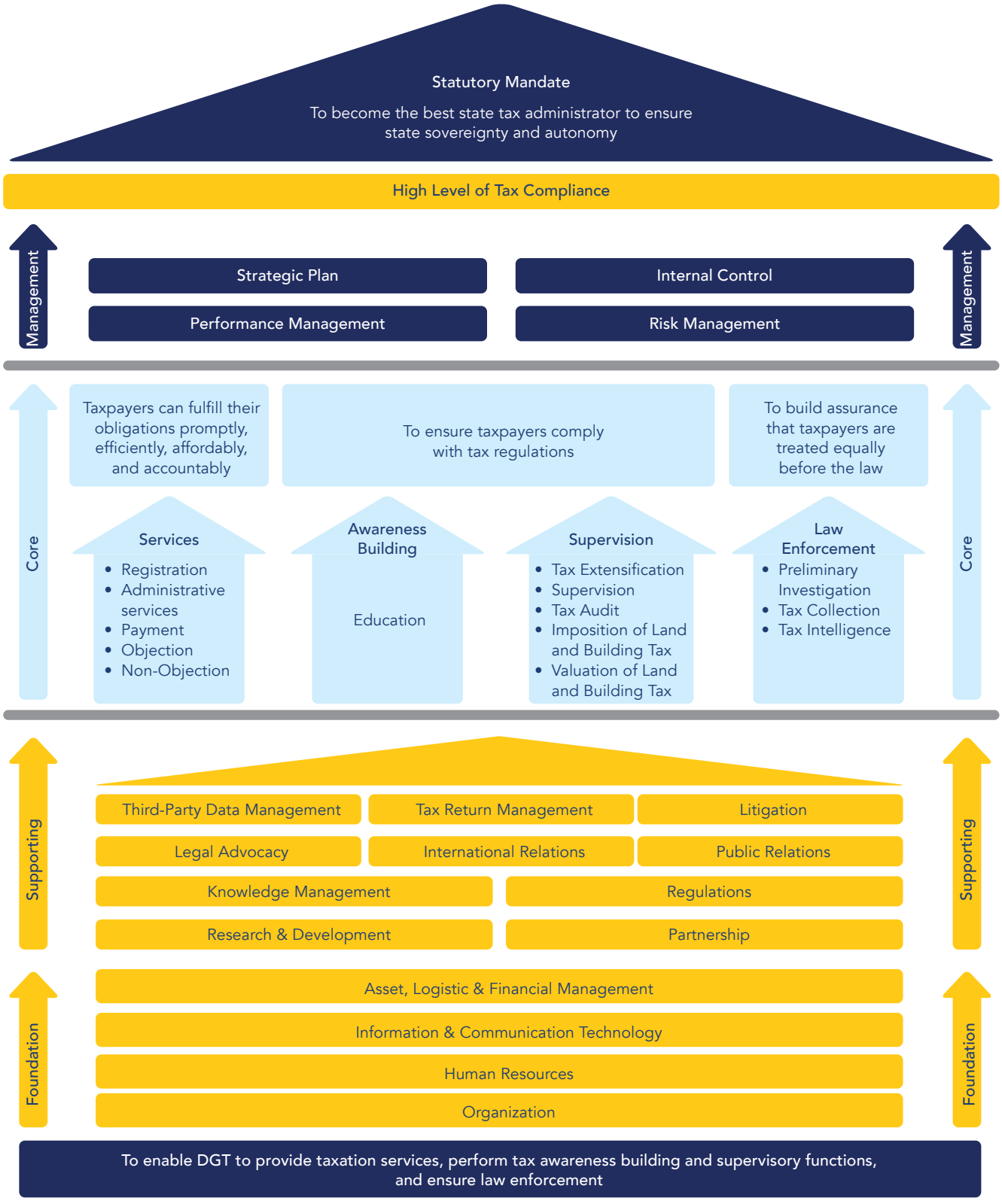
The tasks are further described in the implementation of the following functions:

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

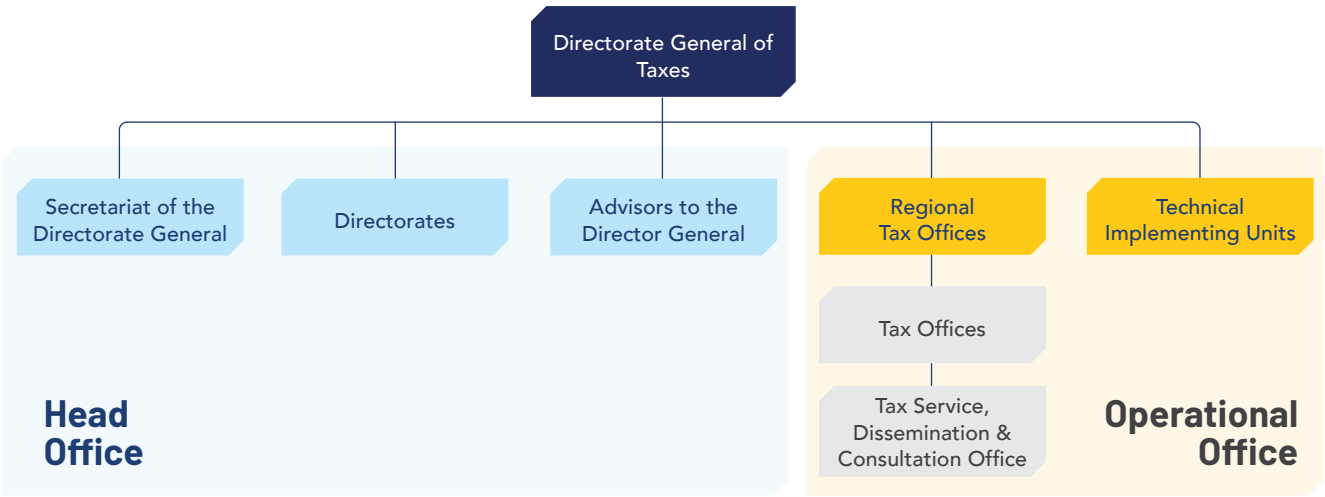


BUSINESS PROCESS MAP



Source: DGT Business Process Map Version 1.2 of 2016

ORGANIZATIONAL **STRUCTURE**



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

DGT Head Office consists of 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 as well as to provide administrative support to all units in DGT
Directorate	To formulate and implement policies and technical standardization within its scope of work.
Advisors to the Director General	To review and examine tax issues, while also providing conceptual reasoning solutions.

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

RTO performs 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, the two types of RTO are:
a. Large Taxpayers RTO and Jakarta Special RTO, both located in Jakarta; and
b. other RTO located throughout Indonesia.

Tax offices perform services, education, supervisory, and law enforcement. Tax offices based on the taxpayers' segmentations are as follows:
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, administering local taxpayers.

TSDCO are established to support tax offices' duties and functions in delivering tax services, education, supervision, and potential tax observation.

Type of TIU in DGT 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 Service Office, located in Jakarta, handles 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

1 INTEGRITY

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

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

2 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

3 SYNERGY

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

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

4 SERVICE

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

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

5 PERFECTION

Meaning:
Strive for continuous improvement in every aspect in order 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

LOGO

- Two identical forms represented by different colors depict the justice upheld by the DGT.
- The logo's color scheme incorporates two primary colors, blue and yellow. The two-color elements represent the collaboration between taxpayers and DGT. The blue color represents DGT while the yellow color represents taxpayers. This signifies the importance of collaboration between both parties in collecting the state revenue. The two contrasting shades of light and dark represent DGT's functions, which are service and law enforcement.
- The meanings of each color are as follows:
  - blue : trust, professionalism, responsibility, and duty
  - yellow : friendliness and the value of good deeds
  - navy blue : firmness
  - gold : prosperity



The square shape symbolizes:
1. Solid institutions;
2. Laws and regulations;
3. Formality.

The curved shape symbolizes:
1. Friendliness;
2. Flexibility.

The choice of **sans serif** typeface is made to have a modern and less rigid appearance, yet remains substantial and authoritative.





When viewed imaginatively from an overhead perspective, two touching parts can be seen as **partners** or friends meeting as if they are embracing and greeting each other.

Legal Basis: Minister of Finance Decree No. 865/KMK.03/2018

WORKFORCE

as of December 31, 2022



44,787
employees

Sumatera



7,985 employees

RTO	TO	TSDCO	TIU
8	71	77	1

Java



28,565 employees

Head Office	RTO	TO	TSDCO	TIU
1	18	202	29	2

Kalimantan



2,916 employees

RTO	TO	TSDCO	TIU
3	27	31	-

Sulawesi & North Maluku



2,673 employees

RTO	TO	TSDCO	TIU
2	26	37	1

Bali & Nusa Tenggara



1,876 employees

RTO	TO	TSDCO	TIU
2	19	15	-

Papua & Maluku

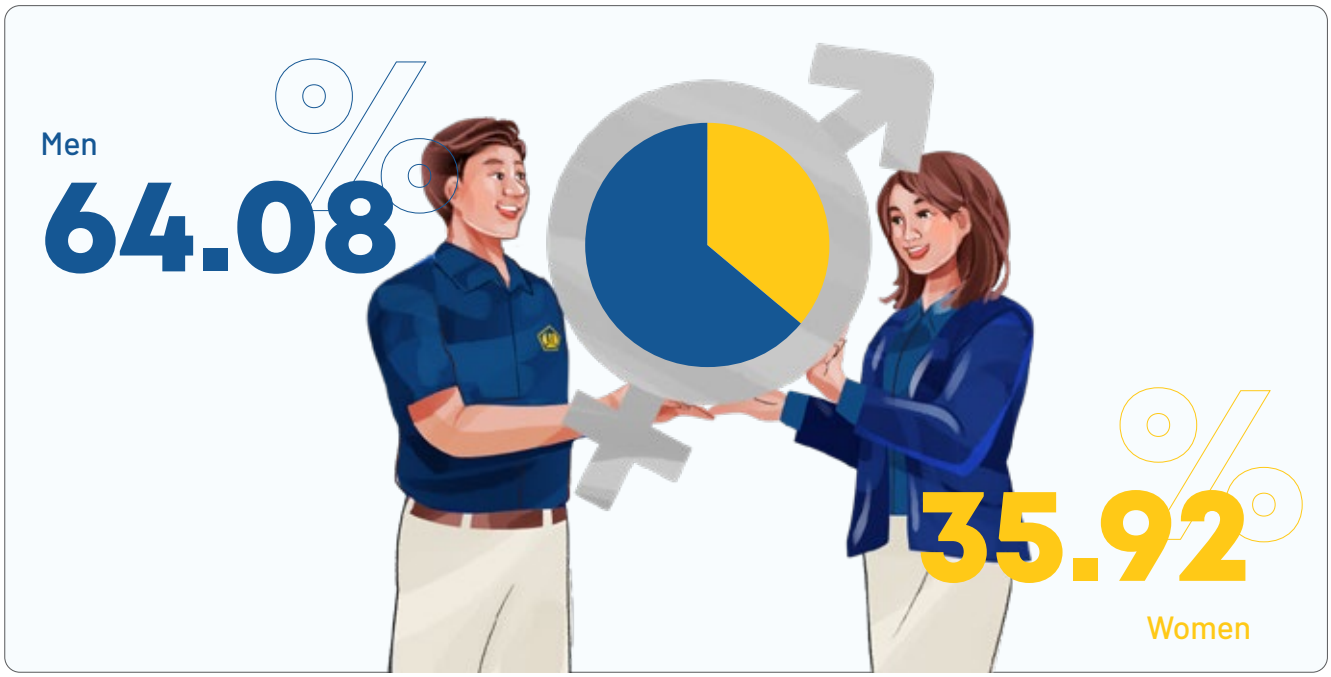


772 employees

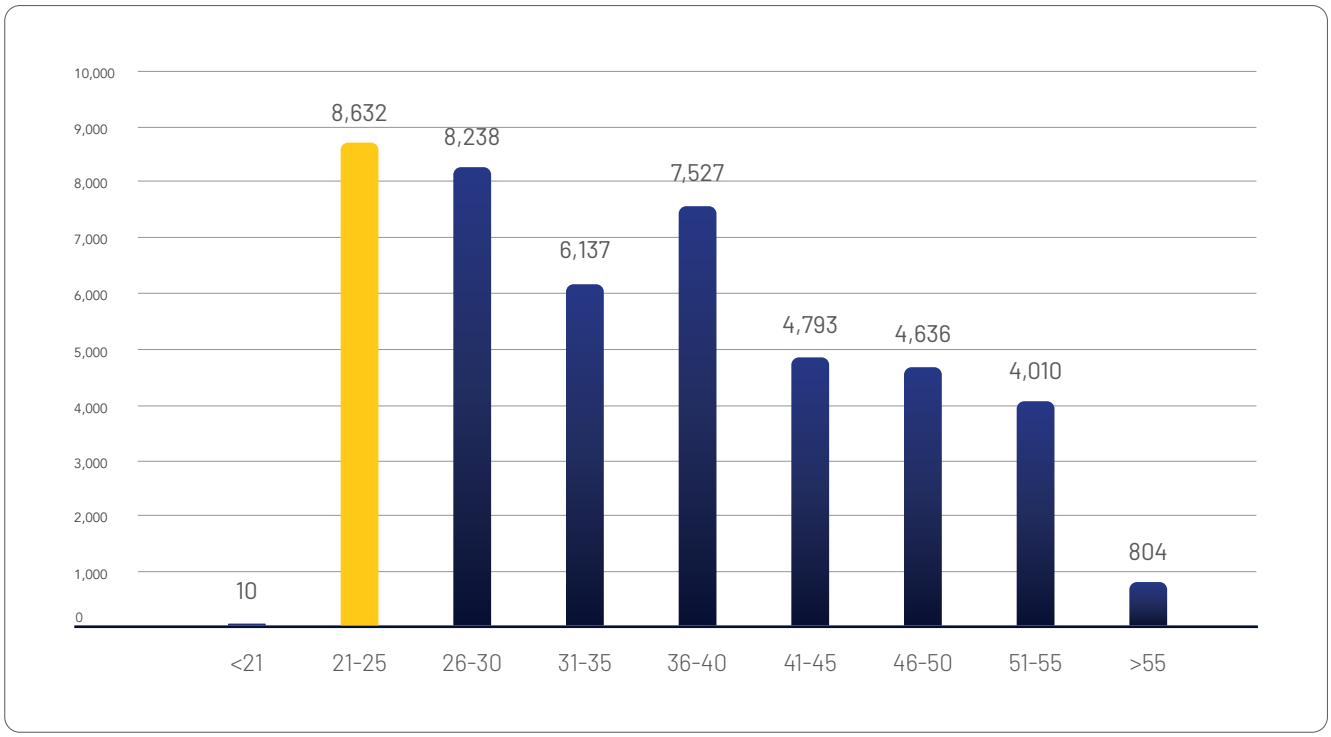
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Source:
- SIKKA app as of December 31, 2022
- Minister of Finance Regulation No. 184/PMK.01/2020

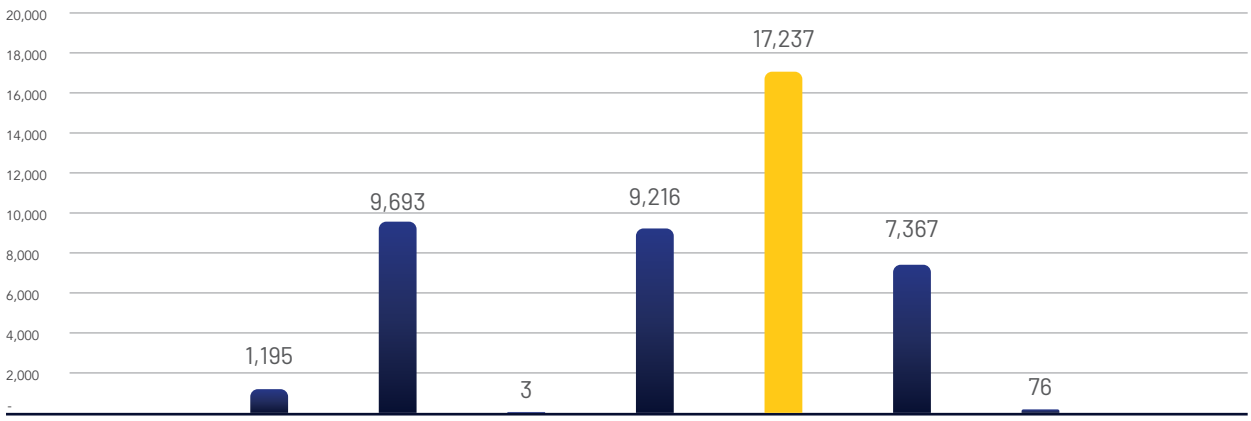
Employees Composition by Sex



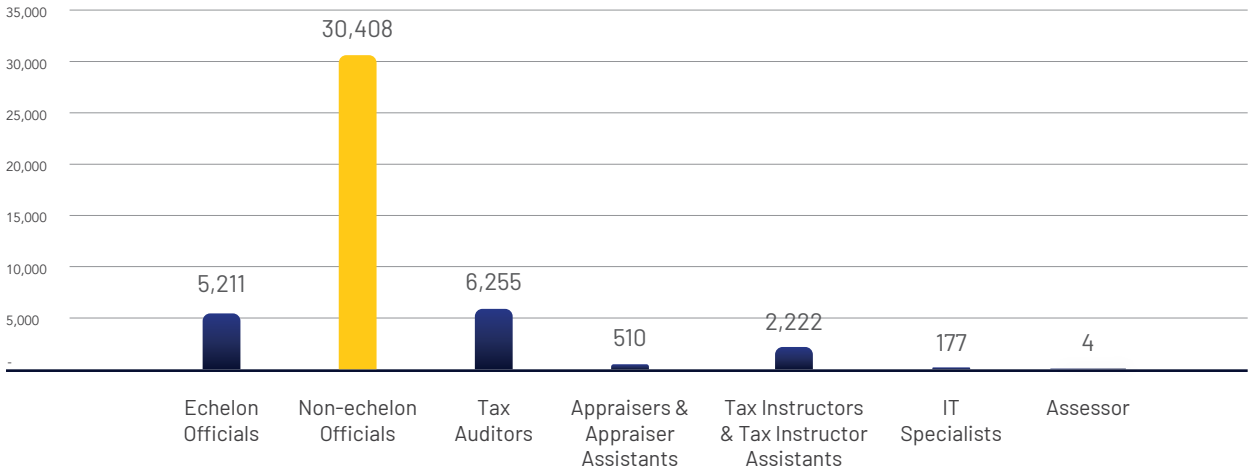
Employees Composition by Age



Employees Composition by Educational Level

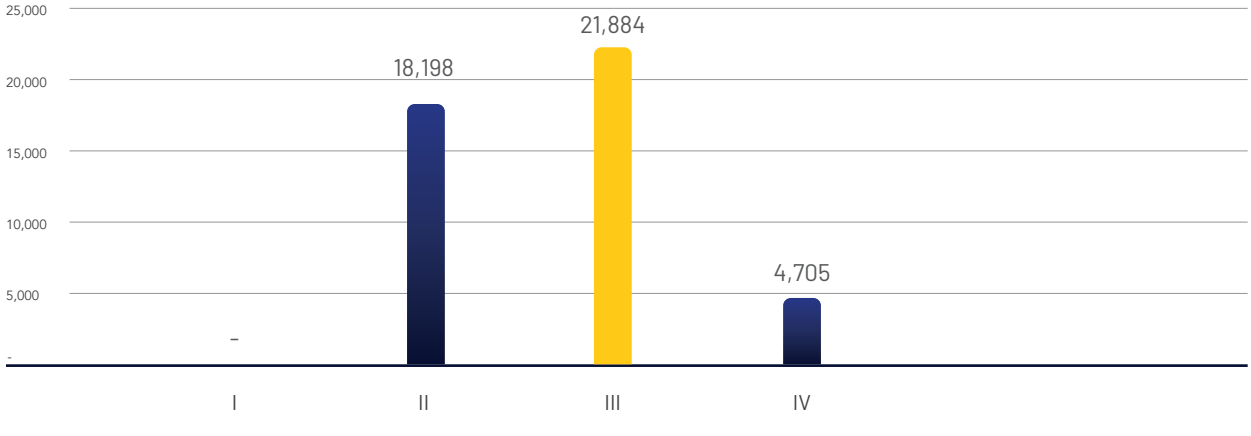


Employees Composition by Job Position



Note:
Included in the Non-Echelon Officials, there are Tax Objection Reviewer, Account Representative, Tax Bailiff, Officer for VAT Refund, Treasurer, Secretary, General Staff, and Staff in Scholarship Assignment

Employees Composition by Rank Group





ORGANIZATIONAL PERFORMANCE OVERVIEW

03



Nature and culture. Two reasons why I repeatedly visit Bali. From mountains to beaches, lakes to rice hills; Bali has a variety of beautiful panoramas to satisfy anyone with a passion for photography. I am also amazed by the tradition of togetherness that is so strong and sustainable in Balinese life. Not only in religious rituals, but also for social and environmental purposes. Ngayah, the local wisdom of the local community, means a social obligation carried out in mutual cooperation with a sincere heart. I saw one of the cases at a temple I visited in Badung. A number of men and women delightfully took roles and shared tasks to prepare for the religious ceremony. I imagine that the tax administration in Indonesia runs with the same philosophy. The government, taxpayers, and elements in the society have their respective roles that, if carried out wholeheartedly, will further strengthen the capacity of tax as a source of state revenue.

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 condition 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 the tax sector.	➡ • Extension of the time for completing tax administration to provide convenience and legal certainty for taxpayers in exercising their rights and fulfilling their obligations. • 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, and non-tax revenue services that are focused on user experience and user-friendliness. • Tax revenue potential optimization by broadening the tax base, customs and excise, and mapping the potential of non-tax revenue. • Modernization of the tax, customs and excise, and 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 and 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).

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

Note:
- DGT further elaborates the Ministry of Finance Strategy into as stipulated in DGT Strategic Plan 2020—2024.
- For more information on the DGT Strategic Plan, visit pajak.go.id/id/sasaran-dan-rencana-strategis-2020-2024-direktorat-jenderal-pajak

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

Policy Direction in Agenda No.1 which is mandated to the Ministry of Finance and is related to DGT's tasks:		**Ministry of Finance Strategies** supported by DGT:
• Increased added value, employment and investment in the real sector, and industrialization.	➡	Improving the business circumstance and increasing investment, through business and investment facilities, including the 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, and 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 the core tax administration system; intensification and extensification of tax objects and tax subjects as well as expansion of excisable goods; and strengthening state revenue institutions.

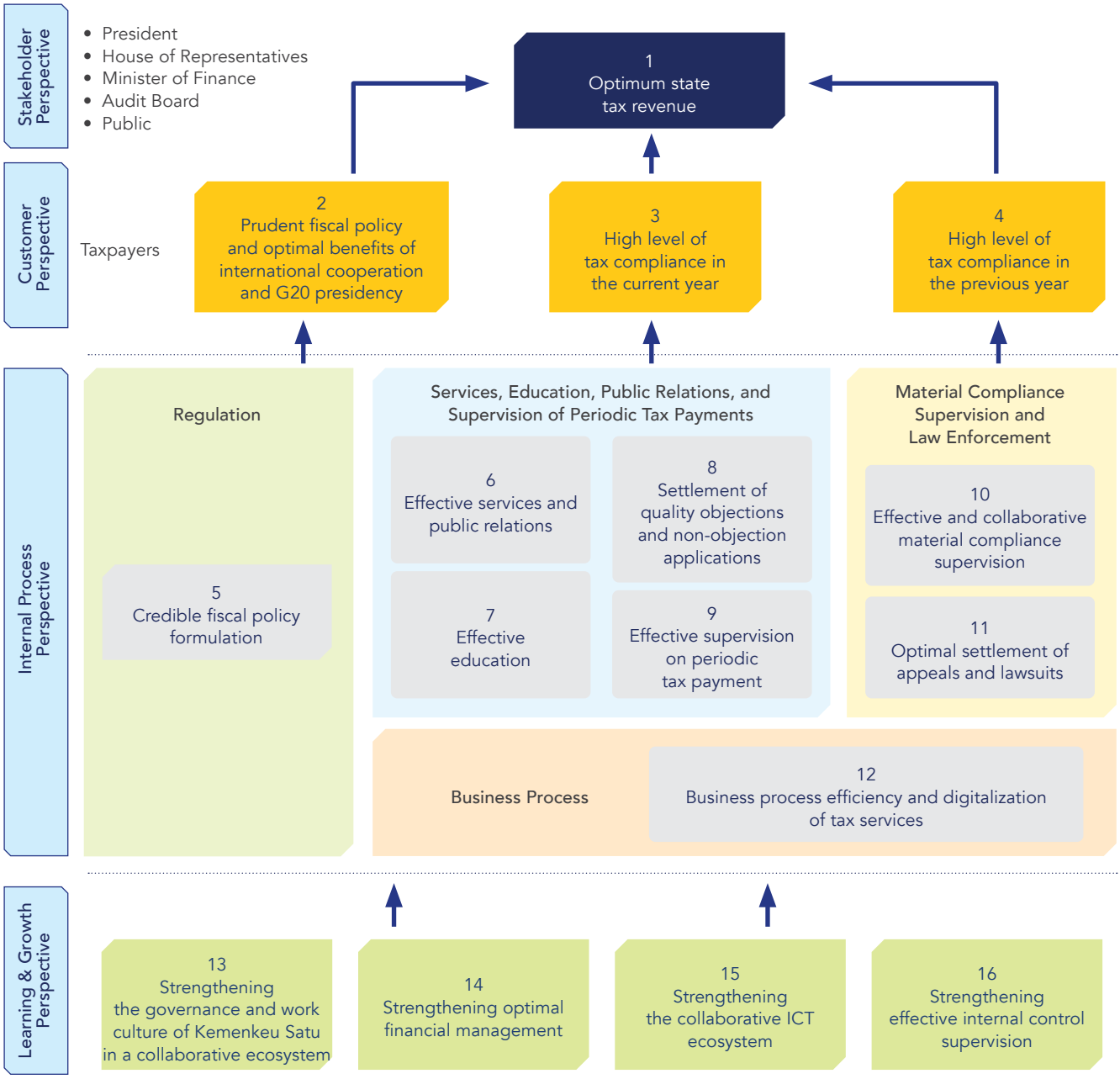
2020—2024 Development Target
related to DGT's tasks

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

2022 **STRATEGY MAP**

The 2022 DGT Strategy Map elaborates on 16 interrelated Strategic Objectives (SOs). SOs are priorities that DGT wants to have, implement, and achieve in the short term from the perspective of stakeholders, customers, internal processes, and learning and growth.



Source: Performance Contract of Kemenkeu-One DGT 2022



The new strategic objective in 2022, namely the strengthening of governance and work culture in a collaborative ecosystem, is expected to be able to achieve the Ministry of Finance's objectives. Thus, the organization and its business processes will be agile and flexible, following the demands and dynamics of the Ministry of Finance's transformation.

ACHIEVEMENT OF KEY PERFORMANCE INDICATORS AND STRATEGIC INITIATIVES IN 2022

To measure the success of achieving the Strategic Objectives and the performance of DGT in 2022, the Ministry of Finance has established several performance indicators as outlined in the 2022 Performance Contract. In the document signed between the Director General of Taxes and the Minister of Finance at the beginning of 2022, 25 Key Performance Indicators (KPI) were determined and 18 sub-KPI and their respective targets that shall be achieved by DGT in 2022.

To encourage the achievement of KPI targets and have implications for achieving Strategic Objectives, the 2022 Performance Contract also includes three breakthrough activities or Strategic Initiatives.

By the end of 2022, DGT succeeded in achieving green performance status (achievement index above 100 percent) for 25 KPIs and 16 sub-KPIs, yellow performance status (achievement index 80 percent to less than 100 percent) for 2 sub-KPIs, and there is no red performance status (achievement index below 80 percent). In addition, DGT also succeeded in completing all Strategic Initiatives in 2022.

By measuring KPIs and Strategic Objectives achievements and weighing each perspective, DGT achieved an Organizational Performance Score of 112.39 and earned the "Meeting Expectations" category.

Achievements of DGT's Key Performance Indicators, 2022

No.	Strategic Objective (SO)/Key Performance Indicator (KPI)	Target	Realization	Index
	Stakeholder Perspective (value 25%)			115.61
SO 1: Optimum state tax revenue				115.61
1.	KPI Percentage of tax revenue realization	100.00%	115.61%	115.61

No.	Strategic Objective (SO)/Key Performance Indicator (KPI)	Target	Realization	Index
	Customer Perspective (value 15%)			110.10
SO 2: Prudent fiscal policy and optimal benefits of international cooperation and G20 presidency				113.05
2.	KPI Index of fiscal policy effectiveness	85.00	91.74	107.93
3.	KPI Percentage of the G20 communique proposed by Indonesia that was agreed upon	70.00%	94.05%	120.00
SO 3: High level of tax compliance in the current year				110.12
4.	KPI Level of taxpayer compliance in the current year	100.00%	110.12%	110.12
	a. Sub-KPI Percentage of Annual Income Tax Return filing compliance by corporate and individual taxpayers	100.00%	104.03%	104.03
	b. Sub-KPI Percentage of tax revenue realization from supervision on periodic tax payment	100.00%	116.21%	116.21
SO 4: High level of tax compliance in the previous year				107.14
5.	KPI Percentage of tax revenue realization from supervision on material compliance	100.00%	107.14%	107.14
	Internal Process Perspective (value 30%)			113.70
SO 5: Credible fiscal policy formulation				116.34
6.	KPI Tax regulation effectiveness index	7.10	8.26	116.34
SO 6: Effective tax services and public relations				108.14
7.	KPI Service user satisfaction index	4.10	4.16	101.46
8.	KPI Public relations ecosystem effectiveness index	3.55	3.66	102.96
9.	KPI Voluntary Disclosure Program service satisfaction index	100.00	136.86	120.00
SO 7: Effective education				119.61
10.	KPI Percentage of tax education and dissemination effectiveness	67.00%	80.14%	119.61
SO 8: Quality settlement of objection and non-objection applications				108.58
11.	KPI Percentage of timely objection and non-objection dispute settlement	84.00%	91.21%	108.58
	a. Sub-KPI Percentage of timely objection settlement	76.00%	82.95%	109.14
	b. Sub- KPI Percentage of timely non-objection settlement	92.00%	99.47%	108.12
SO 9: Effective supervision on periodic tax payment				119.02
12.	KPI Percentage of supervision on periodic tax payment	90.00%	107.12%	119.02
SO 10: Effective and collaborative supervision on material compliance				120.00
13.	KPI Level of tax supervision and law enforcement effectiveness	100.00%	120.00%	120.00
	a. Sub-KPI Percentage of settlement of Letter of Inquiry	100.00%	120.00%	120.00
	b. Sub-KPI Percentage of paid tax assessment in the current year	40.00%	61.10%	120.00
	c. Sub-KPI Percentage of results from law enforcement collaboration	100.00%	150.25%	120.00
14.	KPI Percentage of valid data	75.00%	96.78%	120.00

No.	Strategic Objective (SO)/Key Performance Indicator (KPI)	Target	Realization	Index
SO 11: Optimal settlement of appeals and lawsuits				101.82
15.	KPI Percentage of verdicts that retain the object of appeal/lawsuit in the tax court	44.00%	44.80%	101.82
SO 12: Efficiency of business processes and digitization of tax services				116.08
16.	KPI Level of implementation of taxation business process transformation (Click, Call, Counter-3C)	100.00%	120.00%	120.00
17.	KPI Percentage of successful implementation of the joint program	84.00%	94.21%	112.15
Learning and Growth Perspective (value 30%)				109.55
SO 13: Strengthening governance and work culture of Kemenkeu Satu in a collaborative ecosystem				115.17
18.	KPI HR management quality level	100.00	117.86	117.86
19.	KPI Percentage of completion of the Ministry of Finance's Strategic Initiatives	92.00%	97.82%	106.33
20.	KPI Level of implementation of Kemenkeu Satu program	91.75	104.73	114.15
	a. Sub-KPI Level of implementation of Learning Organization	83.50	89.46	107.14
	b. Sub-KPI The implementation level of Ministry of Finance culture	100.00	120.00	120.00
21.	KPI Percentage of completion of the consolidation of functional positions of the Ministry of Finance	100.00%	117.50%	117.50
22.	KPI The success rate of the joint program implementation of the Regional Chief Economist (RCE) and the development of Micro, Small, and Medium Enterprises (MSMEs)	80.00%	100.00%	120.00
SO 14: Strengthening optimal financial management				108.75
23.	KPI Index of Budget Section (BA) 15 financial management quality	100.00	108.75	108.75
	a. Sub-KPI BA 15 financial reporting quality index	90.40	95.08	105.18
	b. Sub-KPI Percentage of budget implementation quality	95.50%	95.35%	99.84
	c. Sub-KPI Percentage of integrated back-office implementation	100.00%	110.00%	110.00
	d. Sub-KPI Efficiency level of bureaucratic spending	80.00	268.52	120.00
SO 15: Strengthening the collaborative ICT ecosystem				111.70
24.	KPI ICT system management quality index	100.00	111.70	111.70
	a. Sub-KPI ICT system downtime rate	0.10%	0.01%	120.00
	b. Sub-KPI Percentage of completion of strategic ICT projects	90.00%	100.00%	111.11
	c. Sub-KPI The level of implementation of the Ministry of Finance's digital enabling ecosystem	100.00	104.00%	104.00
SO 16: Strengthening the effective internal control supervision				102.56
25.	KPI Organizational Integrity Index	93.82	96.22	102.56
	a. Sub-KPI The level of accomplishment on the criteria of Integrity Zone Toward Corruption-Free Area	100.00	109.74	109.74
	b. Sub-KPI Integrity Index	87.64	82.69	94.35
Organizational Performance Score				112.39

Notes:
- Percentage of tax revenue was based on Tax Revenue Realization Report (Red Book) as of January 1, 2023.
- Maximum SO and KPI index is 120.00, under the provision of the Minister of Finance Decree No. 467/KMK.01/2014.
- For an explanation of the achievements of each KPI, visit pajak.go.id/id/laporan-kinerja-djp-tahun-2022

Source: DGT Performance Report 2022

Achievement of Strategic Initiatives, 2022

No.	Strategic Initiative	Output/Outcome	Status
KPI Strengthening collaborative ICT ecosystems			
1.	Core Tax Administration System (CTAS)	Completing 20 moduls of development integrated CTAS commercial off-the-shelf (COTS)	Done
KPI Effective and collaborative supervision on material compliance			
2.	Tax Forensic Laboratory	a. DGT Digital Forensics Laboratory Accredited with SNI ISO 17025:2017 b. License Renewal of Digital Forensic Laboratory Equipment at DGT	Done
KPI Credible fiscal policy formulation			
3.	Governance System for Tax Regulation	Delivery of system deployment, implementation, and dissemination of the Governance System for Tax Regulation application	Done

Source:
- Performance Contract Kemenkeu-One DGT Year 2022
- Evaluation of DGT's Performance up to the Fourth Quarter of 2022, presented at the Ministry of Finance Leadership Meeting in January 2023

CORE BUSINESS FUNCTION OVERVIEW

A. ISSUANCE OF TAX REGULATIONS

The improvement of tax regulation, as one aspect of tax reform, aims to provide legal certainty, accommodate economic dynamics, reduce compliance costs, broaden the tax base, and increase tax revenue.

The following section elaborates on the issuance of several tax regulations in 2022 which have broad impacts, both at the level of Government Regulations and other implementing regulations of the law.

1. Exemption Facility from Stamp Duty Imposition

In 2022, the Government issued Government Regulation No. 3 of 2022 on the Facilities Exemption from Stamp Duty Imposition. The issuance of this regulation aims to provide legal certainty so that the intended parties may utilize the facility of exemption from the imposition of Stamp Duty.

The content of Government Regulation No. 3 of 2022, among others, regulates the scope and types of documents that are granted an exemption from the imposition of Stamp Duty. Documents that are granted exemption from the imposition of Stamp Duty include:

a. documents stating the transfer of rights on land and/or building in the context of acceleration of the handling and recovery process of socio-economic situation of an area due to natural disaster;
b. documents stating the transfer of rights over land and/or buildings that are used to carry out activities that are solely religious and/or social activities that are not commercial in nature;
c. documents in order to encourage or implement government programs and/or policies of authorized institutions in the field of monetary or financial services; and/or
d. documents related to the implementation of international agreement that has been binding based on provisions of laws and regulations in international agreements or based on the principle of reciprocity.

2. Income Tax on Income from Construction Services Business

To provide legal certainty and ease of imposition of income tax on construction services business as well as to maintain a favorable business climate for the construction services sector, the Government has again made adjustments to the final income tax rate on construction services and changes to the classification of construction services businesses.

The adjustments to the provisions stipulated in Government Regulation No. 9 of 2022 broadly contain the following matters:

a. scope of construction services business classification, namely:
   1) business classification of construction consulting services of a general nature;
   2) business classification of construction consulting services of a specialist nature;
   3) business classification of construction work of a general nature;
   4) business classification of construction work of a specialist nature; and
   5) business classification of integrated construction work;
b. construction services business including construction consulting, construction work, and integrated construction work
c. Final Income Tax rate for construction services:

No.	Service Types and Qualifications	Rate
1.	Construction work by individual service providers or certified small businesses	1.75%
2.	Construction work by business entities or non-certified individuals	4%
3.	Construction work other than service providers as referred to under no. 1 and 2	2.65%
4.	Integrated construction work by certified service providers	2.65%
5.	Integrated construction work by non-certified service providers	4%
6.	Construction consulting services by certified service providers	3.5%
7.	Construction consulting services by non-certified service providers	6%

d. the implementation of final income tax provisions will be evaluated after three tax years and the income from construction services business may be subject to income tax in accordance with the general provisions of Article 17 of the Income Tax Law based on the evaluation results.

3. Implementing Regulations of the Law on Harmonization of Tax Regulations

One of the tax reform agendas that has been completed collaboratively by the Government and the House of Representatives is the issuance of Law No. 7 of 2021 on Harmonization of Tax Regulations (HPP Law).

The HPP Law was established with the aim of increasing sustainable economic growth and supporting the acceleration of economic recovery, establishing a fairer and more lawful taxation system, as well as surging taxpayers' voluntary compliance.

The HPP Law is the result of the collaboration of all stakeholders. The process of formulating this new law has accommodated the participation and aspirations of the public.

After the ratification of the HPP Law in October 2021, the Government together with the House of Representatives conducted disseminations while still accommodating suggestions from public in drafting implementing regulations for this law.



To implement the regulations in the HPP Law, throughout 2022, the Government has issued 4 Government Regulations and 17 Minister of Finance Regulations. The derivative regulations of the HPP Law issued in 2022 include regulations in the clusters of General Provisions and Tax Procedures, VAT, and Income Tax.

Derivative Regulations of the HPP Law Issued in 2022

No.	Regulations	Substance
Law on General Provisions and Tax Procedures Cluster		
1.	Government Regulation No. 50 of 2022 Procedures for the Exercise of Rights and Fulfillment of Tax Obligations	a. Activation of National Identity Number to NIK as Tax Identification Number (NPWP). b. Imposition of administrative sanctions of Notice of Additional Tax Underpayment Assessment (SKPKB), objections, appeals, and judicial reviews. c. Tax collection assistance. d. Implementation of mutual agreement procedures. e. Sanctions for termination of investigation. Date of enactment: December 12, 2022
2.	Minister of Finance Regulation No. 112/PMK.03/2022 NPWP for Individual Taxpayers, Corporate Taxpayers, and Government Institution Taxpayers	a. When using NIK and NPWP with 16-digit format as NPWP and Business Activity Identity Number (NITKU). b. Request for clarification of taxpayer data in accordance with the use of NIK and NPWP with a 16-digit format as NPWP. c. Adjustment of other parties' administration services and provision of matching services 15-digit format of NPWP with 16-digit format of NPWP and branch NPWP with NITKU. Date of enactment: July 14, 2022
3.	Minister of Finance Regulation No. 177/PMK.03/2022 Procedures for Preliminary Investigation of Tax Crime	a. Preliminary investigation is conducted based on development and analysis through other activities, namely supervision, audit, development of preliminary investigation, or developing investigation activities, resulting a report containing a proposal for preliminary investigation. b. The preliminary investigation shall be conducted for a maximum period of 12 months and may be extended for a maximum of 12 months from the expiration period. c. Disclosure of untruthful acts may be conducted on actions as stated in Article 38 or Article 39 paragraph (1) letter c or letter d of Law on General Provisions and Tax Procedures. Date of enactment: November 30, 2022

No.	Regulations	Substance
PPh Cluster		
4.	Government Regulation No. 55 of 2022 Adjustment of Income Tax Regulations	a. Adjustments to the regulation of depreciation of tangible assets and/or amortization of intangible assets. b. Tax on reimbursement or reward in the form of in-kind and/or fringe benefit. c. Tax avoidance prevention using prevention instruments that are specific to certain tax avoidance schemes and specific to certain tax avoidance schemes as well as the application of the principle of recognition of economic substance over its formal form. d. Implementation of international tax agreements e. Establishment or capitalization of reserve funds. f. Assistance or donations including zakat, infaq, sadaqah, and other mandatory religious donations which are exempted from income tax. g. Income tax on income from business received or obtained by taxpayers who have a certain amount of gross income. h. Adjustment of income tax rate for public company as domestic corporate taxpayers (there are no changes related to certain requirements). Date of enactment: December 20, 2022
PPN Cluster		
5.	Government Regulation No. 44 of 2022 Application on VAT on Goods and Services and Sales Tax on Luxury Goods	a. New substance: • Other parties appointed to withhold, remit, and/or file VAT or VAT and Sales Tax on Luxury Goods. • Further regulation related to Taxable Goods (BKP)/Taxable Services (JKP). • Regulation related to the use of certain amounts. • Certain documents which are equal to tax invoices generated after a period of three months since the document should have been generated is not treated as a certain document which is equal to a tax invoice. b. Improved substance from the previous PP: • Buyers or service recipients who are jointly and severally liable for the payment of VAT or VAT and Sales Tax on Luxury Goods may self-assess their obligations using a Tax Payment Slip (SSP). • Adjustments to the regulations related to BKP/JKP, including the elimination of terminology and the regulation of self-use for productive purposes and technical adjustments to the imposition of VAT on the delivery of taxable goods through an auction organizer. • Adjustments to the calculation of VAT and Sales Tax on Luxury Goods. • Adjustments of the Tax Basis (DPP) in the context of determination of VAT and Sales Tax on Luxury Goods in the event of an audit. • Determination of the Minister of Finance exchange rate used to calculate VAT or VAT and Sales Tax on Luxury Goods payable if the transaction is conducted in a currency other than Rupiah. Date of enactment: December 2, 2022
6.	Government Regulation No. 49 of 2022 VAT Facility on Imports and Domestic Delivery of Taxable Goods and Services	a. Facilities on existing VAT or VAT and Sales Tax on Luxury Goods as stated in: • Government Regulation No. 146 of 2000 as amended in Government Regulation No. 38 of 2003; • Government Regulation No. 81 of 2015 as amended in Government Regulation No. 48 of 2020; • Government Regulation No. 40 of 2015 as amended in Government Regulation No. 58 of 2021; • Government Regulation No. 50 of 2019; and • The Minister of Finance Decree No. 231/KMK.03/2001 as amended in The Minister of Finance Regulation No. 198/PMK.10/2019, is retained in its entirety. b. Facilities on exemption from the imposition of VAT or non-withholding VAT on imports and/or nontaxable goods and services which turned into taxable goods and services, such as: 1) mining and drilling products taken directly from the source; 2) basic necessities that are urgently needed by the society; 3) gold bars other than for the benefit of the state foreign exchange reserves; and 4) medical health services, social services, financial services, insurance services, education services, public transportation services; and labor services. Date of enactment: December 12, 2022

No.	Regulations	Substance
7.	Minister of Finance Regulation No. 58/PMK.03/2022 Appointment of Other Party as Tax Withholding Agents and Procedures for Withholding, Remittance, and/or Filing of Withholding Tax by Other Parties on Procurement of Goods and/or Services Transactions through the Government Procurement Information System	Appointment of other parties as tax withholding agents and the obligation of other parties and vendors to register themselves to get NPWP and be confirmed as Taxable Person for VAT Purposes (PKP). Date of enactment: May 1, 2022
8.	Minister of Finance Regulation No. 59/PMK.03/2022 Amendment to Minister of Finance Regulation No. 231/PMK.03/2019 on Procedures for Registration and Termination of Taxpayer Identification Number (NPWP), Confirmation and Revocation of Taxable Person for VAT Purposes, as well as Tax Withholding, Remittance, and Filing for Government Institutions.	Addition of exemptions for Income Tax and VAT or VAT and Sales Tax on Luxury Goods objects collected by government institutions and the appointment of other parties as tax withholding agents. Date of enactment: May 1, 2022
9.	Minister of Finance Regulation No. 60/PMK.03/2022 Procedures for Appointment of VAT Withholding Agents, Withholding, Remittance, and Filing on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside the Customs Area Within the Customs Area through Trading through Electronic System (PMSE)	a. VAT withholding agents of PMSE. b. The object of PMSE VAT withholding. c. The VAT rate withheld, which is 11 percent, had taken into force on April 1, 2022 and 12 percent VAT rate will be effective at the time of the implementation of Article 7 paragraph (1) letter b of the VAT Law. d. Remittance and filing of PMSE VAT. Date of enactment: April 1, 2022
10.	Minister of Finance Regulation No. 61/PMK.03/2022 VAT on Self-Construction Activities (KMS)	This regulation regulates the object of VAT on KMS, the calculation of VAT payable, and the crediting of VAT on KMS. Date of enactment: April 1, 2022
11.	Minister of Finance Regulation No. 62/PMK.03/2022 VAT on Delivery of Liquefied Petroleum Gas (LPG)	a. Tax Basis on the unsubsidized portion of the certain LPG price at the point of delivery of the business entity, i.e. other value, which is calculated using 100/(100+t) times the retail selling price of the specified LPG formula. b. A certain amount of VAT payable on the delivery of certain LPG whose price is not subsidized, is set at: 1) at the agent's delivery point amounting to 1.1/101.1 (one point one per one hundred one point one) of the excess difference between the agent selling price and the retail selling price; and 2) at the base delivery point by 1.1/101.1 (one point one per one hundred one point one) of the excess difference between the agent's selling price and the retail selling price. Date of enactment: April 1, 2022
12.	Minister of Finance Regulation No. 63/PMK.03/2022 VAT on Delivery of Tobacco Products	a. VAT payable on the delivery of tobacco products is calculated by multiplying the applicable general rate of VAT with the Tax Basis in the form of a value set at 100/(100+t), multiplied by the retail selling price of tobacco products for the delivery of tobacco products, provided that t is the applicable general rate of VAT. b. VAT payable on the delivery of tobacco products based on rounding is calculated amounting to 9.9 percent multiplied by the retail selling price of tobacco products, for the delivery of tobacco products that came into effect on April 1, 2022. c. VAT payable on the delivery of tobacco products shall be withheld once by the producer or importer at the time the producer and/or importer places an order for tobacco excise tapes. Date of enactment: April 1, 2022

No.	Regulations	Substance
13.	Minister of Finance Regulation No. 64/PMK.03/2022 VAT on Delivery of Certain Agricultural Products	a. Taxable Person for VAT Purposes who deliver certain agricultural products may use a certain amount to withhold and remit the VAT payable. Details of certain agricultural products are listed in the Appendix to Minister of Finance Regulation No. 64/PMK.03/2022. b. A certain amount of VAT payable on the delivery of certain agricultural products is set at 1.1 percent of the selling price, which came into force on April 1, 2022. c. Taxable Person for VAT Purposes who choose to withhold and remit the VAT payable on the delivery of certain agricultural products with a certain amount must submit a notification to the Head of Tax Office where the person is confirmed. Date of enactment: April 1, 2022
14.	Minister of Finance Regulation No. 65/PMK.03/2022 VAT on Delivery of Secondhand Motor Vehicle	a. Taxable Person for VAT Purposes who are required to apply the regulation are Taxable Person for VAT Purposes who conduct certain business activities in deliverying secondhand motor vehicles. b. Exempted from secondhand motor vehicles are taxable goods in the form of assets that are intended not for sale as stated in Article 16D of the VAT Law. c. VAT withheld in a certain amount. d. Input Tax cannot be credited. e. The Periodic VAT Return Form used starting from April 2022 Tax Period is Form 1111. Date of enactment: April 1, 2022
15.	Minister of Finance Regulation No. 66/PMK.03/2022 VAT on Delivery of Subsidized Fertilizer for Agriculture Sector	a. Tax Basis on the delivery of subsidized fertilizer for which part of the price does not receive any subsidy, i.e. another value calculated by a formula equal to 100/(100+t), multiplied by the highest retail price, provided that t is a figure in the general VAT tariff applied. b VAT withholding on the delivery of subsidized fertilizer (unsubsidized portion of the price) shall be conducted once by the producer at the time of delivery of subsidized fertilizer to the distributor. Date of enactment: April 1, 2022
16.	Minister of Finance Regulation No. 67/PMK.03/2022 VAT on Delivery of Insurance Agent Services, Insurance Brokerage Services, and Reinsurance Brokerage Services	a. Insurance companies, sharia insurance, reinsurance, and sharia reinsurance are appointed as VAT Withholding Agents. b. All insurance agents, insurance brokerage companies, and reinsurance brokerage companies are Taxable Persons for VAT Purposes (exempted from small entrepreneurs). c. VAT is withheld at a certain amount. d. The insurance agent's tax invoice in the form of proof of commission payments and insurance or reinsurance brokers can be in the form of proof of billing. e. Insurance agents do not need to file the Periodic VAT return. Date of enactment: April 1, 2022
17.	Minister of Finance Regulation No. 68/PMK.03/2022 VAT and Income Tax on Crypto Trading Asset Transaction	a. Crypto asset trading is subject to a certain amount of VAT and Final Income Tax Article 22 withheld by the exchanger platform. b. Services for providing electronic facilities are subject to VAT and income tax. c. Crypto asset transaction verification services (mining) are subject to a certain amount of VAT and Final Income Tax Article 22. Date of enactment: May 1, 2022
18.	Minister of Finance Regulation No. 69/PMK.03/2022 Income Tax and VAT on the Implementation of Financial Technology	Imposition of income tax and VAT on the administration of financial technology. Date of enactment: May 1, 2022
19.	Minister of Finance Regulation No. 70/PMK.03/2022 Criteria and/or Details of Arts and Entertainment Services, Hospitality Services, Parking Services, and Food or Catering Services that are not subject to VAT	Criteria and/or details of goods/services that are not subject to VAT. Date of enactment: April 1, 2022
20.	Minister of Finance Regulation No. 71/PMK.03/2022 VAT on Delivery of Certain Taxable Services	A certain amount of VAT withheld and remitted on: a. postal package delivery services; b. services of travel agencies and/or services of travel agents in the form of tour packages, booking of transportation facilities, and booking of accommodation facilities of which delivery is not based on the provision of commissions/reward for delivery of sales brokerage services;

No.	Regulations	Substance
		c. transportation management services (freight forwarding) of which the bill of services containing transportation charges (freight charges); d. services for organizing travel to other places in the context of religious worship trips; and e. services for organizing marketing with vouchers media, payment transaction services related to the distribution of vouchers, and consumer loyalty and reward programs, the delivery of which is not based on the provision of commission and there is no margin. Date of enactment: April 1, 2022
21.	Minister of Finance Regulation No. 186/PMK.03/2022 Guidelines for Calculation of Creditable Tax Input for Taxable Person for VAT Purposes Performing Taxable Delivery and Deliveries that Are Not Subject to Tax	a. In the case of Taxable Person for VAT Purposes conducting business activities in which the delivery 1) partially constitutes a taxable delivery of which Tax Input related to the delivery can be credited; and 2) the other part is a tax payable delivery of which Tax Input related to the delivery can be credited; and/or or deliveries that are not taxable, while the Input Tax in relation to the tax payable delivery as referred to in letter a cannot be known, the amount of Input Tax that can be credited is calculated by using the guidelines for crediting Input Tax, while the Input Tax to the delivery that is payable to tax as referred to no. 1 cannot be known with certainty, the amount of creditable tax is calculated using the following guidelines, the amount of Input Tax that can be credited shall be calculated by using the procedure for the crediting of Input Tax. b. In calculating the creditable Input Tax, Taxable Person for VAT Purposes: 1) calculates the amount of Input Tax that can be credited based on the estimates; 2) recalculate the amount of Input Tax that can be credited based on the realization of the delivery; and 3) make adjustments to the amount of Input Tax that has been credited. Date of enactment: December 12, 2022

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

4. Tax as Instruments to Mitigate the Pandemic Effect

The Covid-19 pandemic still had an impact on economic stability and productivity in 2022. Taking fiscal capacity into account, in 2022, the Government implemented a policy of extending the period of tax incentives as an effort to mitigate the impact of the Covid-19 pandemic and to accelerate national economic recovery.

The extension of the period of tax incentives is carried out carefully with priority on certain sectors that need recovery support. As stipulated in Minister of Finance Regulation No. 3/PMK.03/2022, the Government provides an extension of incentive until the June 2022 Tax Period in the form of:
a. exemption from Income Tax Article 22 on Imports for 72 Business Classifications (KLU);
b. reduction of Income Tax Article 25 installments for 156 KLU;
c. Final Income Tax Borne by the Government (DTP) on construction services for the Acceleration Program for Irrigation Water Use Improvement (P3-TGAI).

Furthermore, through the issuance of Minister of Finance Regulation No. 114/PMK.03/2022 in July 2022, the Government again extended the period of the aforementioned tax incentives until December 2022.

There are other types of incentives that had been extended, namely health incentives, which were previously regulated in Minister of Finance Regulation No. 226/PMK.03/2021 as follows:
a. Unimposed VAT on imports of Taxable Goods for Covid-19 recovery by certain parties;
b. Borne by the Government VAT on delivery in the form of:
   1) Taxable Goods for Covid-19 recovery by Taxable Person for VAT Purposes to certain parties;
   2) raw materials for the production of vaccines and/or drugs for Covid-19 recovery by Taxable Person for VAT Purposes to the pharmaceutical industry for the production of vaccines and/or drugs; and

3) vaccines and/or drugs for Covid-19 recovery by the pharmaceutical industry for the production of vaccines and/or drugs;

c. exemption from Income Tax Article 22 on imports of goods required in Covid-19 pandemic recovery by certain parties;

d. exemption from Income Tax Article 22 on:
   1) purchase of goods required in Covid-19 pandemic recovery by certain parties;
   2) the sale of goods required in Covid-19 pandemic recovery by a third party to certain parties;
   3) purchase of raw materials to produce vaccines and/or drugs for Covid-19 recovery by the pharmaceutical industry; and

e. 0 percent Final Income Tax on additional income received by health workers.

The aforementioned health incentives, which were intended to be valid until June 30, 2022, were subsequently extended until December 31, 2022, based on Minister of Finance Regulation No.113/PMK.03/2022.

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

In addition to the regulations described above, in 2022, the Government also issued a number of other regulations as a further stipulation of tax laws with significant substance as follows.

Issuance of Minister of Finance Regulation & Director General of Taxes Regulation, 2022

No.	Regulations	Substance
Law on General Provisions and Tax Procedures Cluster		
1.	Director General of Taxes Regulation No. PER-06/PJ/2022 Procedure for Appointment of Electronic Certification Provider	The implementing regulations of Minister of Finance Regulation No. 63/PMK.03/2021, among others, regulate: • requirements to be appointed as a non-institution electronic certification organizer; • obligations, prohibitions, and rights of non-institution electronic certification organizers; and • Minister of Finance Decree format regarding appointment and revocation as a non-institution electronic certification organizer. Date of enactment: May 30, 2022
2.	Director General of Taxes Regulation No. PER-12/PJ/2022 Taxpayer Business Classification	Regrouping of business classifications for tax purposes based on the taxpayers' economic activity. Date of enactment: September 9, 2022
Land and Building Tax Cluster		
3.	Minister of Finance Regulation No. 234/PMK.03/2022 Amendment to PMK No. 186/PMK.03/2019 on Tax Object Classification and Procedures for Determination of Sales Value of Taxable Object (NJOP) of Land and Building Tax	The implementing regulations of Article 2 paragraph (2) and Article 6 paragraph (2) of the Land and Building Tax Law, regulate among others: • elimination of tax subjects, adjustment of the limitations of Land and Building Tax object in other sectors (harmonization of the Law on Financial Relations between the Central and Local Government); • adjustment of regulations regarding the issuance and procedures for Notice of Land and Building Tax Payable (SPPT) electronic filing; and • elimination of the regulation of reissuance of SPPT. Date of enactment: January 1, 2023
Income Tax Cluster		
4.	Director General of Taxes Regulation No. PER-04/PJ/2022 as Last Amended by Director General of Taxes Regulation No. PER-15/PJ/2022 Agency or Institution Established or Authorized by the Government that is Designated as Recipient of Zakat or Compulsory Religious Contributions that Are Deductible from Gross Income	Agency or institution established or authorized by the Government that is designated as recipients of zakat or compulsory religious contributions that are deductible from gross income. Date of enactment PER-04/PJ/2022: April 22, 2022 Date of enactment PER-15/PJ/2022: October 6, 2022

No.	Regulations	Substance
5.	Director General of Taxes Regulation No. PER-08/PJ/2022 Procedures for Verification of Evidence on Obligation Fulfillment of Income Tax Remittance from Transfer of Rights on Land and/or Building, and Sale Agreement on Land and/or Building, and Its Amendments	Implementing regulations of Article 16 of Minister of Finance Regulation No. 261/PMK.03/2016, among others regulate: • the addition of services for submitting requests for verification of evidence fulfillment of income tax payment obligation through notary; • requirements for notary to access the electronic system; • verification request that has been declared complete but has not been finished will still be conducted based on Director General of Taxes Regulation No. PER-18/PJ/2017 as last amended by Director General of Taxes Regulation No. PER-21/PJ/2019. Date of enactment: July 14, 2022
VAT and Sales Tax on Luxury Goods Cluster		
6.	Director General of Taxes Regulation No. PER-03/PJ/2022 as last amended by Director General of Taxes Regulation No. PER-11/PJ/2022 Tax Invoice	• Obligations and the time of tax invoice issuance. • Information in tax invoices and regulations for filling in the information in tax invoices. • Forms and procedures for tax invoice issuance. • Procedures for correcting or replacing and annulling tax invoices. • Tax invoice for Retailer VAT Taxable Person. • Formal and material requirements of tax invoice, incomplete tax invoice, late-issued tax invoice, and considered-not-being-issued tax invoice. • Procedures for requesting and providing data for damaged or lost e-invoice. Date of enactment PER-03/PJ/2022: April 1, 2022 Date of enactment PER-11/PJ/2022: September 1, 2022
7.	Director General of Taxes Regulation No. PER-13/PJ/2022 Procedures for Filing VAT or VAT and Sales Tax on Luxury Goods for Vendors who Joined the Government Procurement Information System	• The obligation of other parties to withhold, remit, and file VAT or VAT and Sales Tax on Luxury Goods payable on the delivery of Taxable Goods and/or Services by the vendors in the Procurement Information System. • The obligation of the vendors to file the VAT or VAT and Sales Tax on Luxury Goods payable in the Periodic VAT Return in the column of delivery for which VAT is withheld. • VAT or VAT and Sales Tax on Luxury Goods withheld by other parties need not be filed by vendors who are categorized as small entrepreneurs based on the regulations of tax laws. Date of enactment: September 9, 2022
8.	Director General of Taxes Regulation No. PER-14/PJ/2022 Form, Substance, and Procedures for Filling and Filing Periodic VAT Return for VAT Withholding Agents other than Government Institutions and for Other Parties	Accommodating regulations regarding the form, substance, and procedures for filling and filing Periodic VAT Return for other parties that have not been covered by the Director General of Taxes Regulation No. PER-147/PJ/2006. Date of enactment: September 14, 2022
International Tax Cluster		
9.	Director General of Taxes Regulation No. PER-02/PJ/2022 Procedures for Implementing Competent Authority Meetings, Tax Examinations Abroad, and Simultaneous Tax Examinations in Exchange of Information Based on International Agreement	• The authority of the Director General of Taxes to conduct Competent Authority Meetings (CAM), Tax Examinations Abroad (TEA), and Simultaneous Tax Examinations (STE). • Criteria and procedures for the implementation of CAM, TEA, and STE. Date of enactment: February 22, 2022.
Voluntary Disclosure Program Cluster		
10.	Director General of Taxes Regulation No. PER-09/PJ/2022 Treatment for Voluntary Disclosure Conducted by Taxpayers at the End of Voluntary Disclosure Period	• Taxpayers who have paid Final Income Tax in terms of the Voluntary Disclosure Program (PPS) but unable to complete the Declaration Letter submission process until the the end of the PPS period, namely June 30, 2022, are given the opportunity to submit Declaration Letter including Declaration Letter correction (2nd, 3rd, and so on) electronically through the DGT website until August 31, 2022, and the taxpayers will get a Letter of Information. • Taxpayers who do not submit Declaration Letter until August 31, 2022, may request for nonpayable tax refunds or tax transfer. Date of enactment: July 29, 2022

Source:
- Directorate of Tax Regulations I
- Directorate of Tax Regulations II
- Directorate of International Taxation

B. SUPERVISION

Supervision of compliance is a series of guidance and verification activities on the fulfillment of tax obligations, both those that will, have not, and have been conducted by taxpayers.

DGT conducts supervision on taxpayers and tax objects. Supervision on taxpayers is carried out with a segmentation and territorial approach. Based on this approach, taxpayers are grouped into two, namely strategic taxpayers and other taxpayers. Strategic taxpayers are taxpayers registered at tax offices within the Large Taxpayers RTO, tax offices within the Jakarta Special RTO, and Medium Tax Offices, as well as taxpayers registered at Tax Offices with the largest contribution of tax revenue or other certain criterias. Other taxpayers are taxpayers other than the strategic taxpayer criteria, both those who have or have not had an NPWP, which become the focus of Tax Offices through territorial supervision. Related to tax object, DGT conducts supervision on tax objects both that have and have not been subject to Land and Building Tax obligations.

In 2022, DGT **improved the business process of compliance supervision by using an end-to-end approach,** which consists of planning, actuating, following-up, and monitoring and evaluation of the supervision to provide a comprehensive approach.



Compliance Supervision Business Process

Planning
- Designation of a supervision plan
- Development of supervision priorities

Actuating
- Formal compliance verification
- Material compliance verification
- Request for explanation of data and/or information
- Visiting taxpayers

Following-up
- Audit proposal
- Preliminary investigation proposal
- Observation activity and/or intelligence operation proposal
- Appraisal for tax purposes proposal
- Mandatory change of data and/or taxpayer status proposal
- Mandatory changes in service administration and/or facilities proposal
- Notification to taxpayers
- Mandatory correction of legal products proposal

Monitoring & Evaluation

Conducted within the scope of the Head Office, Regional Office, and Tax Office

Source: Director General of Taxes Circular Letter No. SE-05/PJ/2022

1. Performance of Supervision Core Activities

DGT carries out compliance supervision according to the risk profile through two core activities, namely supervision on periodic payment (PPM) and supervision on material compliance (PKM). PPM is the supervision of taxpayers through verification of formal compliance due in the current tax year and verification of material compliance for the current tax year, as well as field visits to taxpayer locations. Meanwhile, PKM is a supervision of taxpayers through

verification of formal compliance that is due before the current tax year and verification of material compliance, for example through tax data analysis activities on the tax year before the current tax year, as well as field visits to taxpayer locations.

Target of Supervision Activities, 2022

Strategic Taxpayers	Other Taxpayers (Territorial)
• Supervision of high-wealth individuals (HWI) and group taxpayers. • Supervision of related party transactions with transfer pricing indications. • Sectoral-based supervision of the largest revenue-contributing sectors and those that grow above the average national sectoral growth in 2021.	• Sectoral supervision through analysis of dominant sectors, emerging sectors, and business classifications (KLU) and supervision of tax potential on government spending (central, regional, village funds). • Optimizing the supervision of several types of taxes related to the activities of regional taxpayers such as MSMEs, Self-Construction Activities (KMS), Transfer of Rights on Land and/or Building (PHTB), and Stamp Duty.

Source: Directorate of Tax Potential, Compliance, and Revenue

Performance of Supervision Core Activities, 2022

Elaboration	Realization
Realization of tax revenue from supervision efforts:	
Supervision on periodic payment of strategic taxpayers	1,330,213,176,280,700
Supervision on periodic payment of other taxpayers (territorial)	248,649,443,008,357
Supervision on material compliance of strategic taxpayers	53,441,417,237,861
Supervision on material compliance of other taxpayers (territorial)	43,594,245,641,576
Taxpayers required to file annual income tax returns	19,075,197
Number of annual income tax returns received	16,556,75
Compliance ratio of Individual and Corporate Taxpayers Annual Income Tax Return	86.80%
PP 23 taxpayers who conduct remittance	1,061,467 taxpayers
Non-PP 23 taxpayers who conduct remittance	1,670,682 taxpayers
Request for explanation of data and/or information:	
Letter of Inquiry issuance in 2022	525,683 letters
Completed Letter of Inquiry	404,825 letters
Number of taxpayers receiving Letter of Inquiry in 2022	324,408 taxpayers
Number of taxpayers with completed Letter of Inquiry	248,845 taxpayers
Value of Inquiry Reports issued in 2022	Rp 33.22 trillion

Additional Notes:
- The Compliance Ratio is a comparison between the number of annual income tax returns received in a particular tax year with the number of taxpayers who are required to file tax returns at the beginning of the year.
- Inquiry Letter is a letter issued by the Tax Office to the taxpayer to request an explanation of data and/or information based on material compliance research that shows indications of material non-compliance and unfulfilled tax obligations.
- Inquiry Report is a summary report containing the implementation and results of requests for explanations of data and/or information.

Source: Mandor application as of December 31, 2022, Approweb application as of December 31, 2022, and Coro application accessed on January 5, 2023. Directorate of Extensification and Valuation and Directorate of Tax Potential, Compliance, and Revenue.

2. Extensification

Extensification is a supervision activity carried out by DGT on taxpayers who have fulfilled the subjective and objective requirements but have not registered themselves to get NPWP in accordance with the tax laws.

Extensification activities are carried out based on data and/or information, which include external data, internal data, and data obtained from field data collection activities (KPDL). Based on the data from KPDL, DGT will obtain data on taxpayers with NPWP and those without NPWP. KPDL data result on taxpayers without NPWP will then be processed and produce a List of Extensification Targets (DSE).



34,599

addition of taxpayers as the result of extensification in 2022

Source: Directorate of Tax Extensification and Valuation

Extensification activities are also supported by more effective administration through the development of information systems and applications. In 2022, DGT has made improvements to the SIDJP NINE application specifically in Extensification Module 3.3 which includes the addition of income estimation information and the addition of detailed field data information in the form of recorder data, location coordinates, and location type.

3. Audit

DGT conducts tax audits with the aim of compliance examination of the fulfillment of tax obligations and for other purposes to implement the regulations in taxation.

In 2022, the strategies carried out by DGT in the terms of audit include:

a. determination of audit priorities, such as on:
   1) taxpayers engaged in emerging sectors (e-commerce, logistics and expedition, as well as VAT on Trade through Electronic System business actors and merchants);
   2) taxpayers engaged in potential sectors (health and pharmaceuticals, minerals and coal, oil and gas, and financial technology);
   3) strategic taxpayers and other taxpayers with the following criteria: taxpayers who have been granted a pre-audit refund of tax overpayment, taxpayers who file Loss Annual Income Tax Return of No Overpayment, group taxpayers, taxpayers having affiliated transactions or indicated to conduct transfer pricing, withholding agent taxpayers, taxpayers engaged in the management of natural resources and their derivatives, taxpayers who obtaining/utilizing income tax facilities, high-wealth individual taxpayers, prominent taxpayers, taxpayers with retail trade business, and taxpayers who do not file the Notice of Land and Building Tax Object (SPOP);
b. optimizing the implementation of pre-audit refunds to taxpayers who submit Overpaid Tax Returns refund;
c. optimizing the preparation and implementation of audits to produce high-quality notice of tax assessment;
d. implementation of comprehensive quality control of audit implementation from the supervisor level, head of audit implementation unit (UP2), and Head of Regional Office;
e. synergy and collaboration among positions that carry out supervision and law enforcement functions and capacity building of Tax Auditors through specialized skills training;
f. optimizing the utilization of digital applications in the terms of audit which include:
   1) managerial applications (P2 Portal and Restitution Monitoring Dashboard);
   2) operational applications (Audit Desktop/Derik, Apiseta Desktop, Access to Financial Information/AsIK); and
   3) other supporting applications, which consist of audit knowledge management applications (Audit Training Application/Antariksa, Information System for Proposed List of Credit Point Assessment/SIDUPAK) and realtime notification application related to audit progress (Siella).

Audit Performance, 2022

Elaboration	Realization
Completion (Audit Report/LHP)	45,674.95 convertion of audit reports
Revenues from audit and collection efforts	Rp41.17 trillion*
Refund Discrepancy Value	Rp11.37 trillion
Audit effectiveness	97.95%

Additional Notes:
- There is a joint KPI for PPKM revenue from audit and collection.
- Refund discrepancy is the amount of tax that can be retained by tax auditors on submissions for refunds (restitution) submitted by taxpayers through tax returns.
- Calculation of Audit Effectiveness based on the achievement of KPI of Audit Effectiveness Level

Source: Pegasus as of December 31, 2022, Directorate of Tax Audit and Collection

Audit Coverage Ratio, 2022

Taxpayer Categories	Elaboration	
Corporate Taxpayers	Mandatory-tax-return-filing taxpayers	1,567,126 taxpayers
	Audited taxpayers	33,582 taxpayers
	Ratio	2.14%
Individual Taxpayers	Mandatory-tax-return-filing taxpayers	3,665,184 taxpayers
	Audited taxpayers	12,253 taxpayers
	Ratio	0.33%
Total ratio		0.88%

Additional Notes:
- Audit coverage ratio (ACR) is the number of audit coverage calculated based on the ratio of the number of taxpayers audited to the number of taxpayers required to file tax returns.
- The audit coverage referred to is an audit to examine compliance (special and routine audits), excluding audits for other purpose.

Source: Directorate of Tax Audit and Collection

4. Valuation

Valuation for tax purposes is a series of activities in order to determine a certain value of the object of valuation at a certain time based on a valuation standard in order to implement the regulations in taxation, including business standardization.

The valuation function, which was intended only to focus on determining the Land and Building Tax value, has now been expanded to support other functions, such as supervision, audit, collection, and international taxation. The characteristics of the object of valuation are also increasingly diverse, including the valuation of criterion I property, criterion II property, criterion I business, criteria II businesses, and intangible assets.

Efforts that have become DGT's special attention in 2022 so that the assessment function has a more strategic position, namely:
a. accelerated completion of the designation of regulations in the field of valuation;
b. preparation of Appraisal Target List (DSPn) and Appraisal Priority Target List (DSPPn) in order to extract tax potential and encourage appraisal activities;
c. development and improvement of the Appraisal 5.0 application and completion of the Appraisal Function CRM;
d. optimization of the Appraisal Function CRM related to security transfer and self-construction activities; and
e. improving the competency of Tax Appraisers through training, dissemination, and technical guidance.

Valuation Performance, 2022

Valuation Objects	Total of Valuation Reports	Valuation Result Value (billion Rp)
Sales Value of Taxable Object - Field	1,390	523,926
Sales Value of Taxable Object - Office	9,673	13,514,968
Property I	3,964	7,058
Property II	774	69,331
Business I	656	90,048
Business II	643	171,940
Intangible Assets	36	2,697
Total	17,136	14,379,968

10,603

Notices of Land and Building Tax Payable P5L issued in 2022



Note:
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 December 31, 2022, Directorate of Tax Extensification and Valuation

C. LAW ENFORCEMENT

DGT conducts fairness law enforcement efforts to encourage taxpayer compliance in the context of collecting tax revenue. The strategies carried out by DGT in the realm of law enforcement in 2022 in general, namely: 1) optimizing collaboration of law enforcement activities with supervision, audit, intelligence, and other functions; 2) synergy of law enforcement through joint investigation activities; 3) strengthening the role of judicial institutions in handling tax crime (TPP); 4) optimizing the utilization of digital forensic activities and electronic data; and 5) publication of law enforcement activities.



In 2022, collaborative law enforcement strategy with supervisory, audit, intelligence, and other functions **succeeded in encouraging 5,395 taxpayers to make tax return corrections and/or tax payments with total revenue of Rp3.34 trillion.**

1. Preliminary Investigation

A preliminary investigation is an examination carried out to obtain initial evidence regarding the suspicion that a tax crime has occurred. DGT carries out Preliminary Investigation checks based on indications of tax crime obtained from the results of the development and analysis of information, data, reports and complaints (IDLP).

As the starting point of the tax crime law enforcement process, Preliminary Investigation is an important step to maintain the level of taxpayer compliance in order to secure tax revenues through recovering losses in state revenues. Preliminary Investigation is also able to determine the direction of tax crime law enforcement in Indonesia and create a deterrent effect among taxpayers.

DGT implemented strategies in Preliminary Investigation in 2022 as follows:

a. utilization of data and information related to law enforcement in the form of joint investigation activities between DGT and the Directorate General of Customs and Excise (DJBC);
b. implementation of case building in order to equalize law enforcement based on local wisdom or dominant sector based on CRM;
c. competency improvement of Civil Servant Investigator (PPNS) through technical guidance and Preliminary Investigation assistance;
d. establishment of a Task Force for Handling State Owned Enterprises/Local Owned Enterprises (BUMN/BUMD) that do not withhold VAT that has been collected in 2022 and whose task is to follow up on tax crime handling on tax invoices issued by withholding taxpayers who transact with BUMN/BUMD as VAT withholding agent and proof of payment has not been found; and
e. drafting a redefinition policy of criminal acts and tax administration violations through implementing cooperation programs with donor agencies.

Preliminary Investigation is carried out by a Preliminary Investigator who is assigned based on Preliminary Investigation Audit Warrant (SPPBP). At the beginning of 2022, DGT had 617 SPPBP arrears that must be resolved which are carried over from the previous year. As for the issuance of new SPPBP in 2022 is 617 letters. Furthermore, the completion of preliminary investigation throughout 2022 reached 696 reports. Details of the performance of the completion of preliminary investigation can be seen in the following table.

Preliminary Investigation Performance, 2022

Description	Total
A. Initial Overdue	617 letters
B. Issuance of Preliminary Investigation Audit Warrant (SPPBP)	617 letters
C. Completion:	
Proposal of investigation	233 reports
Article 8 paragraph (3) of Law on General Provisions and Tax Procedures	417 reports
Summary	46 reports
Number of completions	696 reports
D. SPPBP Cancellation	26 letters
E. FInal overdue (A+B-C-D)	512 letters
Extra effort revenue from prelimenary investigation and investigation	Rp1.62 trillion

Description:
- Article 8 paragraph (3) of Law on General Provisions and Tax Procedures, the taxpayer is conducting Disclosure of Untruthful Actions.
- Summary is a type of report issued on cancelled preliminary investigation on the grounds that no preliminary evidence is found, the event is not a criminal offense, and the individual taxpayer conducted preliminary investigation passed away.
- Number of completion of preliminary investigation based on the number of SPPBP. The settlement of Preliminary Investigation between two SPPBPs or more on the same taxpayer are completed in one LPBP.
- Cancellation of SPPBP is the cancellation of SPPBP that has been issued, due to:
  - change of preliminary investigation from closed to open;
  - change in the Implementation Unit of Preliminary Investigation due to reorganization;
  - administrative errors such as writing names, NPWP, or suspected criminal events;
  - before the SPPBP is submitted to the investigated taxpayer, the taxpayer has submitted Asset Amnesty Letter
- There is a joint KPI for revenue from preliminary investigation and investigation.

Source: Directorate of Law Enforcement

The results of joint investigation activities in 2022, as follows:
a. resulted in the realization of state revenue of Rp51.37 billion;
b. completed the preliminary investigation on 12 taxpayers of Domestic Systemically Important Bank (DSIB) through multidoor investigation; and
c. implemented the data utilization of Free Trade Zone Customs Declaration with code 01 (PPFTZ-01) on the delivery of goods from free zones to other places within the customs area and counterfeit excise.

2. Investigation

Tax crime Investigation is a series of actions carried out by investigators to seek and collect evidence with which to disclose the tax crime that occurred and find the suspect. Tax Crime Investigation can only be conducted by certain tax investigator in DGT who are specifically authorized as Tax Crime Investigator.

In order to encourage the optimization of investigation, DGT made the following efforts in 2022:

a. implementation of thematic investigation based on local wisdom and the optimization of tracking, blocking, and/or confiscation of assets that have a high probability of recovering losses to state revenue. In addition to optimize the collection of state revenue, this activity also aims to provide a deterrent effect to the tax criminal and a fear effect for potential tax criminal;
b. strengthening the role of judicial institutions and law enforcement officers in handling tax crime and joint training related to tax crime with judges, prosecutors, and Supervisory Coordinator of Tax Crime Investigator;
c. establishment of a Task Force for Assistance in Handling Cases of Crimes in the Field of Taxation, Money Laundering, and Asset Tracing involving the Financial Transaction Reports and Analysis Center (PPATK), the Attorney General's Office, and the Tax Investigator Corps Bureau of the National Police Criminal Investigation Agency (Bareskrim);
d. preparation of investigation regulations and draft of Joint Decree between the Minister of Finance and the Head of Corruption Eradication Commission (KPK) regarding the handling of tax crime and corruption crimes;
e. investigation cooperation between cross-border institutions outside the scope of international cooperation system in the field of crime prevention and eradication (Mutual Legal Assistance) and implementing Pilot Project 2022 between DGT and Internal Revenue Service (IRS);
f. improvement of investigation information system and synchronization and exchange of investigation data between DGT, the Attorney General's Office, the Criminal Investigation Bureau of the National Police, and the Directorate General of Immigration
g. publication of tax crime investigation activities through the media Center for Financial Transaction Reports and Analysis internal and external media of DGT.

One of the obstacle of criminal law enforcement in the field of taxation is the potential for a different understanding of laws and regulations that can have implication for the disparity in the handling of tax crime cases. The organization of joint training among law enforcement agencies is one of DGT's concrete actions to build collaboration, positive cooperation, and mutual understanding among law enforcement institutions in handling the tax crime cases. Through joint training activities, it is expected that the disparity in case handling that has occurred can be minimized while at the same time encouraging efforts to increase taxpayer compliance and optimize tax revenue.



The implementation of joint training between law enforcement institutions is a **real action of DGT to build collaboration, positive cooperation, and a mutual understanding among law enforcement institutions in handling tax crime cases.** This activity is expected to minimize the disparity in case handling while increasing taxpayer compliance and optimizing tax revenue.

In 2022, the joint training was successfully conducted in five batches involving stakeholders (Supreme Court, Attorney General's Office, The Indonesian National Police, and internal DGT). The activity was attended by 454 participants who have duties and authority in handling tax crime cases in their institutions.

In terms of investigation performance, DGT issued 115 investigation warrants in 2022. In the process of completing the investigation files in 2022, 32 taxpayers disclosed the untruth of the act in accordance with Article 8 paragraph (3) of Law on General Provisions and Tax Procedures. Meanwhile, the number of investigation files declared complete by the Prosecutor's Office (P-21 status) reached 98 files, and there were 16 files of termination of investigation related to the utilization of Article 44B of Law on General Provisions and Tax Procedures.

The state revenue lost Rp1.29 trillion in the completion stage of the investigation.

Furthermore, 45 case files obtained a verdict from the court with a total loss of state revenue totaling Rp679.8 billion, and fines reached Rp1.32 trillion. Asset confiscation is one of the efforts to recover losses of state revenue conducted in as many as 54 activities, with a total value of assets seized reaching Rp315.1 billion.

Investigation Performance, 2022

Description	Total
Issuance of Investigation Warrant	115 letters
Completion of investigation	
Article 8 paragraph (3) of Law on General Provisions and Tax Procedures	32 taxpayers
Investigation files declared complete by the Prosecutor's Office (P-21 status) and their equivalents:	
- Tax crime	93 files
- Money laundering crime	4 files
- Corporate case	1 files
- Article 48 of Law on General Provisions and Tax Procedures	16 files
Losses of state revenue	Rp1.29 trillion
Files with verdict	
Criminal with verdict	45 files
Losses of state revenue	Rp679.8 billion
Criminal fines	Rp1.32 trillion
Asset confiscation	54 activities
Value of assets seized	Rp315.1 billion

Notes:
Case files that are equalized, i.e. files where the investigation is terminated in the interest of state revenue as referred to in Article 44B of Law on General Provisions and Tax Procedures and files where the investigation is terminated in the context of Tax Amnesty as referred to in Article 44B of Law on General Provisions and Tax Procedures and files in which the investigation is terminated in the context of Tax Amnesty.
Source: Directorate of Law Enforcement

Of the 114 case files with P-21 status and the equivalent, one-third were cases with a modus operandi of filing false tax returns. Details of other modus operandi and the number of cases are set out in the following table.

Tax Crimes Modus Operandi, 2022

Description	Number of Cases
Issuing and/or using tax invoices not based on actual transactions	27
Filing inaccurate tax return	37
Withheld tax but not paid	13
Do not file tax return	26
Money laundering and corporate crime	5
Not registering for NPWP/Taxable Person for VAT Purposes Identification Number	6
Total	114

Source: Directorate of Law Enforcement

3. Tax Collection

DGT conducted tax collection on tax arrears that must be payed by the taxpayers. According to Tax Law, a series of tax collection including reprimanding or warning, carrying out instant and simultaneous collection, notifying the Coerce Warrant, proposing prevention of escape, carrying out confiscation, carrying out imprisonment, and auctioning confiscated goods. All of these tax collection efforts aim to make the Taxpayer pay off the tax debt and tax collection costs.

In order to achieve well-targeted and qualified tax collection that can increase tax revenue and sustainable taxpayer compliance, DGT will carry out a number of efforts in the tax collection domain in 2022 as follows:

a. improve the quality and effectiveness of targeted tax collection actions through:
   1) organizing the Disbursement Priority Target List (DSPC) for the taxpayers who will be subject to tax collection priority;
   2) preparation of tax collection actions that include planning of tax collection activities during 2022, profiling and asset tracing of taxpayers by optimizing the data and information available in the DGT Information System, and
   3) implementation of other tax collection support actions such as blocking Tax Bearer access to the Legal Entity Administration System (SABH) and blocking customs access;
b. improving the quality of implementation and supervision of comprehensive tax collection through coordination and collaboration of tax collection with internal and external parties, as well as supervision of the implementation of DSPC and tax collection performance achievements; and
c. improving the quality and quantity of supporting resources and orderly administration of tax collection.

In terms of tax collection performance in 2022, DGT has succeeded in disbursing tax receivables through tax collection reaching Rp14.07 trillion. This amount is inseparable from the ongoing tax collection efforts implemented by DGT.

Tax Arrears Disbursement by Tax Collection, 2022

Type of Tax Collection	Frequency	Disbursement (Rp Billion)
Reprimand Letter	1,743,519	5,598.28
Delivery of Coerce Warrant	520,448	5,213.02
Notice of Seizure	21,674	1,783.53
Bank Acoount Freeze	13,186	954.23
Auctioning confiscated goods	4,186	293.50
Prevention of cross-border escape	419	228.57
Imprisonment	-	-
Total	2,303,432	14,071.13

Source: Billing Performance Total accessed on March 10, 2023, Directorate of Tax Audit and Collection

Based on the challenges faced by DGT in the implementation of tax collection in 2022, some improvements continued to be pursued as follows:

a. adjusting regulations in the field of collection that are no longer relevant to the current situation. Namely, Minister of Finance Regulation No. 189/PMK.03/2020 on Procedures for Implementing Tax Collection of Tax Arrears that had not accommodated provisions regarding support actions for tax collection in the form of blocking access to public services;
b. strive for the availability of human resources for tax collection, namely Tax Bailiffs, who are qualified in terms of quantity and capacity; and
c. Build and develop a digital-based tax collection administration connected to third-party systems that can improve the efficiency and effectiveness of tax collection, one of which is the auction interconnection application owned by the Directorate General of State Assets Management.

4. Digital Forensics

Digital forensics is a technique or way of handling electronic data starting from data acquisition, processing, analysis, and reporting activities as well as electronic data storage so that the information produced can be legally accounted for. Digital forensic activities are needed to provide optimal results for supervision and law enforcement efforts.

In 2022, the development of digital forensics by DGT is focused on improving facilities and infrastructure in all Digital Forensics Implementation Units (UPFD), especially digital forensics laboratories in vertical units, as well as increasing the capacity of digital forensics human resources through training and technical guidance in preparation for the establishment of the functional position of Tax Auditor in the digital forensics sub-unit.

> The development of the Digital Forensic Laboratory was initiated by DGT in 2020 as an effort to improve the validity and integrity of electronic evidence needed in the supervision and law enforcement business process. **The determination of the development of the Digital Forensic Laboratory is proven by the accreditation of ISO/IEC 17025: 2017** from the National Accreditation Committee in 2022.



DGT use the completion aspect of the Digital Forensics Task Implementation Report (LPTFD) for digital forensics performance measurement. In 2022, UPFD in DGT issued a total of 811 Digital Forensics Task Force Letters (STFD), either in the context of conducting tax audits, preliminary investigations, investigations, or other activities that require support for digital forensics. By the end of 2022, UPFD had completed 813 LPTFDs. This number increased by 16.98 percent from the completion in 2021 of 695 LPTFD.

Digital Forensics Performance, 2022

Description	Head Office Level	RTO Level	Total
Issuance of Digital Forensics Assignment Letters (STFD) for:			
- Audit	9	341	343
- Preliminary Investigation	51	345	378
- Investigation	11	12	26
- Request for Assistance from DJBC	26	-	26
- Others	16	-	38
STFD Cancellation	3	19	22
LPTFD Completion	118	695	813

Source: Directorate of Law Enforcement

In addition to the completion of LPTFD, the performance of digital forensics is also measured by the utilization of electronic data resulting from digital forensics activities. Electronic data utilization is the submission of the results of electronic data processing and analysis to parties who request support from digital forensic activities, both internal and external parties. Electronic data processing involves activities to extract and recover electronic data resulting from the imaging process in the form of structured original files with the aim of facilitating further processes. Meanwhile, electronic data analysis is an activity that interprets electronic data that has been recovered in an informative form. The realization of the performance of the utilization of electronic data resulting from digital forensic activities in 2022 reached 98.1 percent of the target of 70 percent.

D. TAX DISPUTE SETTLEMENT

Tax dispute resolution can be done administratively and through the courts. The administrative settlement of tax disputes at the DGT is carried out on the submission of objections to tax assessments as well as non-objection requests, including correction, reduction, elimination, and cancellation of tax assessments. Meanwhile, the types of tax disputes resolved through the court include appeals, lawsuits, and judicial review.

1. Objection and Non-objection

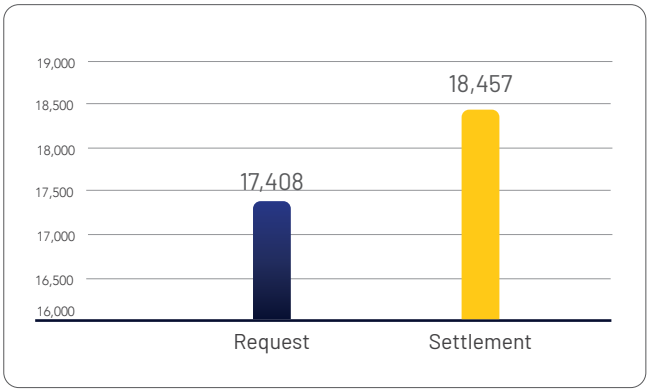
In the implementation of the provisions of tax laws and regulations, there are several legal actions that taxpayers can take if they do not agree with the tax assessment, namely:

a. objection to a Notice of Tax Underpayment Assessment (SKPKB), Notice of Additional Tax Underpayment (SKPKBT), Notice of Nil Tax Assessment (SKPN), Notice of Overpayment Assessment (SKPLB), Notice of Land and Building Tax Payable (SKPBB), and withholding by third parties;
b. correction of Notice of Tax Assessment (SKP), Notice of Tax Collection (STP), and decree due to writing errors, calculation errors and/or misapplication of provisions in tax laws and regulations;
c. reduction or elimination of administrative sanctions imposed due to the taxpayer's mistake or not due to the taxpayer's mistake;

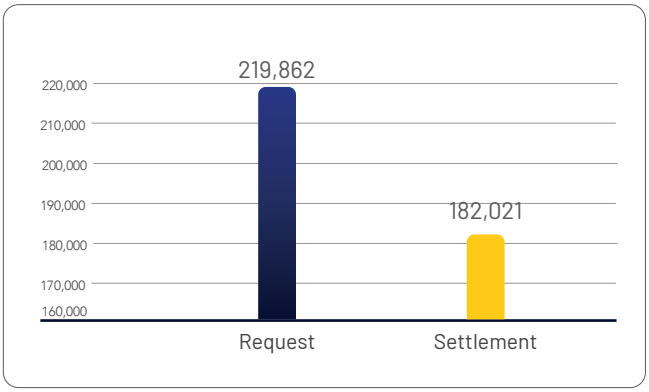
d. reduction or cancellation of incorrect Notice of Tax Assessment;
e. reduction or cancellation of incorrect Notice of Tax Collection;
f. reduction of Land and Building Tax administrative fine;
g. reduction of the principal of Land and Building Tax payable; and
h. The cancellation of tax audit results or Notice of Tax Assessment from audit results which conducted without the Notification Letter of Audit Result (SPHP) or final discussion of the audit result with the taxpayer.

Throughout 2022, DGT received 17,408 objection submissions and 219,862 non-objection requests. As for the number of settlements for the submission of objections and non-objection requests in 2022 numbered 18,457 objection decrees and 182,021 non-objection decrees.

Request and Settlement of Objection, 2022



Request and Settlement of Non-objection, 2022



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 settlement in one year is the number of decrees issued by DGT on the submission of objections/non-objection request from the taxpayers in the relevant year and previous year.

Source: Information and Supervision on SIDJP accessed January 13, 2023, Directorate of Tax Objection and Appeal

In order to improve the quality of handling of objection and non-objection settlements in 2022, DGT conducted several efforts, including:
a. monitoring and evaluating the settlement of objections and non-objections carried out by the RTO;
b. conducting peer review related to objection and non-objection process; and
c. preparing objection verification guidelines (case guidance) to create uniformity in the objection verification process and accelerate objection settlement time.

2. Appeal and Lawsuit

Appeals and lawsuits can only be filed by taxpayers to the tax court. The appeal request is submitted on the Decision on Objection. Meanwhile, a lawsuit application can be submitted by the taxpayer or tax bearer against:
a. the implementation of a Coerced Warrant, Notice of Seizure, or Announcement of Auction;
b. prevention decree in the context of tax collection;
c. decree related to the implementation of taxation decisions other than those stipulated in Article 25 paragraph (1) and Article 26 of Law on General Provisions and Tax Procedures; or

d. Issuance of Notice of Tax Assessment or Decision on Objection that is not in accordance with the procedures that have been regulated in the provisions of tax laws and regulations.

Throughout 2022, DGT has handled 11,630 requests for appeals and lawsuit disputes submitted by taxpayers to the Tax Court, consisting of 9,362 appeals and 2,268 lawsuit requests. The number of decisions on appeal disputes and lawsuits received by DGT from the Tax Court during 2022 was 13,292 decisions.

Distribution of Decision of Appeal and Lawsuit Based on Verdicts Received by DGT, 2022

Verdict	Appeal	Lawsuit	Total
Cancelled	-	62	62
Added	2	-	2
Partially Granted	2,614	109	2,723
Fully Granted	5,089	508	5,597
Eliminated from Disputes Lists	156	302	458
Rejected	2,251	869	3,120
Unaccepted	213	543	756
Corrected due to Errors in Writing and/or Calculation	549	25	574
Total	10,874	2,418	13,292

Notes:
The number of Verdict according to Tax Court Decision accepted by Directorate of Tax Objection and Appeal and inputted into the system until December 30, 2022.
Source: Directorate of Tax Objection and Appeal

Based on the table above, the verdict in the form of Rejected, Eliminated from Disputes Lists, Unaccepted, and Added shows DGT's victory in appeal or lawsuit disputes numbered 4,336 out of 10,325 Verdicts. Partially Granted Verdict indicated that there were some materials of the appeal or lawsuit that were rejected by the Tax Court Judges (DGT won partially). Thus, the DGT's win rate on appeals and lawsuits in the Tax Court in 2022 reached 44.8 percent.

Several strategies for handling disputes and appeals were carried out by DGT in 2022, including:
a. develop standardization of legal argumentation in handling tax disputes;
b. conducting a structured, organized, and measurable hearing to strengthen the argumentation on a disputed object through input from the participants of the hearing, as well as to hone the analytical skills of the Tax Objection Reviewer in viewing a case;
c. coordinating with relevant units regarding the confirmation of juridical disputes and evidentiary disputes;
d. to increase the capacity of the Tax Objection Reviewers through training, technical guidance, focus group discussions and sharing sessions;
e. providing feedback to units regarding the results of appeal and lawsuit hearings at the Tax Court; and
f. compiling a database of Tax Court decisions in the KMS_Tax Dispute application to facilitate searches based on various keywords.

To improve the effectiveness and efficiency of handling appeal and lawsuit hearings, DGT conducts the delegation handling of appeal and lawsuit hearings from the Head Office to the RTO unit of taxpayers registered at:

a. Large Taxpayers RTO, effective since January 1, 2022, based on Director General of Taxes Decree No. KEP-393/PJ/2021; and
b. other RTOs in Jakarta areas, effective from October 1, 2022, based on Director General of Taxes Decree No. KEP-444/PJ/2022.

3. Case Review

Case review is an extraordinary legal attempt that can be submitted by the DGT or taxpayer to the Supreme Court through the Tax Court on appeal decisions and lawsuit decisions. 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 Case Review is required to answer in the form of a Counter Memory for Case Review. The respondent of the Case Review is obliged to submit an answer or response in the form of a Counter-Memorial for Case Review within 30 days from the notification of the request for case review and after the Reconsideration Memorandum is sent to the opposing party.

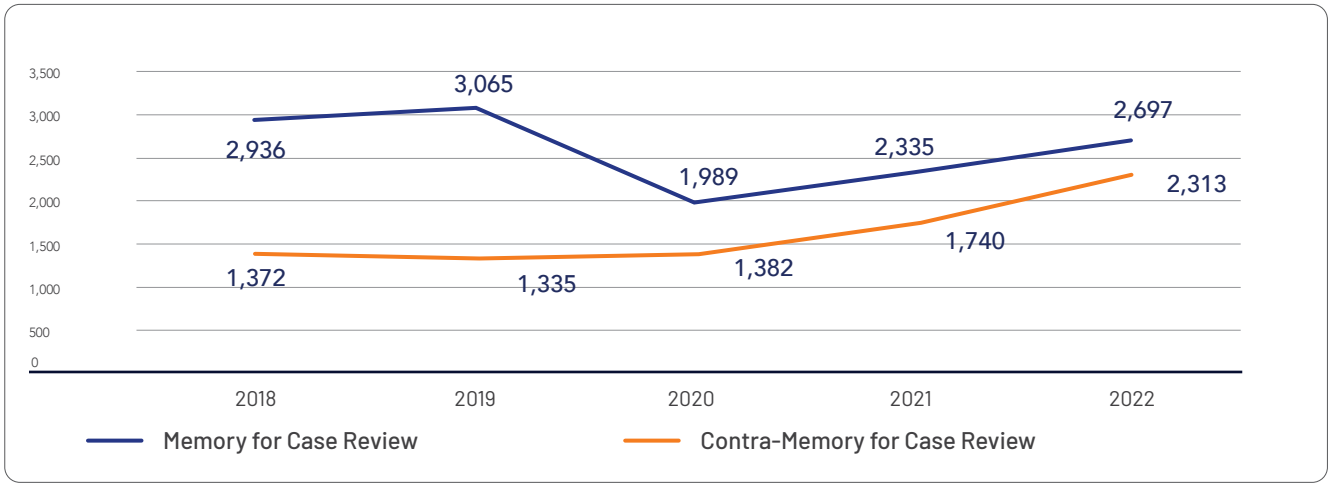
In 2022, DGT submitted 2,697 requests for Case Review to the Supreme Court. The number of case review decision from the Supreme Court received by the DGT in 2022 numbered 5,449 decision consist of 3,497 decision requested by the DGT and 1,952 requested by the taxpayers.

Request for Memory for Case Review and Counter-Memory for Case Review Submitted by DGT, 2022

Type of Tax	Memory for Case Review	Contra-Memory for Case Review	Total
Income Tax	1,008	628	1,636
Value-Added Tax/Sales Tax on Luxury Goods	1,622	1,456	3,078
Land and Bulding Tax	34	2	36
Other (dispute)	33	227	260
Total	2,697	2,313	5,010

Source: Directorate of Tax Objection and Appeal

Request for Memory for Case Review and Counter-Memory for Case Review Submitted by DGT, 2018—2022



Source: Directorate of Tax Objection and Appeal

Case Review Decision According to the Applicant and Verdict Accepted by DGT, 2022

Applicant	Verdict				Total
	Fully Granted	Rejected	Partially Granted	Unaccepted	
DGT	77	3,393	0	27	3,497
Taxpayer	281	1,556	25	90	1,952
Total	358	4,949	25	117	5,449

Source: Directorate of Tax Objection and Appeal

DGT is building a Knowledge Management System (KMS) for tax disputes to improve the performance of Case Review handling. KMS is a web-based application that provides references to the results of the evaluation of Tax Court decisions and Supreme Court decisions that contain DGT opinions, taxpayer opinions, considerations and verdicts from the panel of judges, as well as the results of the evaluation of the decision of the panel of judges a quo.

DGT's other efforts to follow up the evaluation of the Tax Court's decision and the handling of the Case Review, namely:

a. develop parameters to evaluate Tax Court decisions;
b. create a book of tax dispute capita selecta that contains a collection of recurring disputes along with total statistics and the number of winning as well as a review of a tax dispute; and
c. sending feedback to the relevant directorates on the results of the evaluation of Tax Court decisions.

E. OTHER DISPUTES SETTLEMENT AND LEGAL ADVOCACY

1. Case Handling

DGT and its employees often face civil or state administrative lawsuits filed by taxpayers. The object of the lawsuit relates to tax collection, tax audit, pretrial application for the determination of suspects, searches and confiscations in the investigation by Tax Investigator, preliminary investigation, and reporting to law enforcement agencies that summon DGT employees to be questioned as witnesses or experts.

In 2022, DGT's advocacy unit at the Head Office, namely the Subdirectorate of Advocacy, handled 146 lawsuits and/or applications filed by taxpayers to the District Court, State Administrative Court, Commercial Court, and others. From the number, 77 case settled (63 cases won and 14 cases lost). By the end of 2022, there are 69 cases that are still ongoing and being held by DGT.

In relation to pretrial cases, taxpayers take advantage of the legal loophole by filing a pretrial application with the object of lawsuits beyond the scope of pretrial authority. For instance, taxpayers mix up pretrial objects in the form of whether or not the confiscation and search are legal in connection with the criminal act with confiscation in the context of tax collection or borrowing of documents in the context of preliminary investigation.

Taxpayers' attempts to challenge tax provisions that they deem disadvantageous often lead to judicial review submitted to the Constitutional Court or the Supreme Court. It usually occurs when new regulation is enacted or in the face of a specific case. For example, the issuance of notice of tax assessment or an appeal related to the VAT rate on liquefied petroleum gas (LPG) distributors in 2022 which led to dissatisfaction. It prompted taxpayers to request judicial review of tax regulations.

In 2022, the Subdirectorate of Advocacy handled three judicial review cases. The cases that are in the process of judicial review at the Supreme Court and the Constitutional Court that were handled until the end of 2022 is elaborated in the table below.

Ongoing Cases in Judicial Review Process at the Supreme Court and the Constitutional Court in 2022

No.	Case Register	Applicant	Subject of Judicial Review Application	Status
Filed to the Constitutional Court				
1.	19/PUU-XX/2022	Dr. Ir. Priyanto, S.H., M.H., M.M., C.L.A., C.I.R.P., C.T.L.C.	Judicial review on the HPP Law	Reject the applicant's request (the Government prevails)
Filed to the Supreme Court				
2.	27 P/HUM/2022	Rachman, Nukman Syarkowie dkk.	Judicial review on the Circular Letter of Director General of Taxes No. SE-37/PJ/2021	Reject the applicant's request (the Government prevails)
3.	11/PR/I/11 P/HUM/2021	PT Sainath Realindo	Judicial review on Article 7 paragraph (4) and paragraph (6) of Minister of Finance Regulation No. 31/PMK.03/2014 concerning the Calculation and Procedures for the Refund of Input Taxes that Have Been Credited and Have Been Refunded to Taxpayers Who Experience a Production Failure	Reject the applicant's request (the Government prevails)

Source: Directorate of Tax Regulations II

2. Legal Advocacy

DGT's advocacy unit provides legal advocacy to employees summoned to testify as witnesses/experts by the authorities, namely the Prosecutor's Office, the Police, the Corruption Eradication Commission, the Court, etc. DGT advocacy unit also ounsels the employees named suspects/defendants and monitors the case.

Throughout 2022, legal advocacy or consultation provided by DGT's advocacy unit amounted to 444 cases, consisting of 72 cases handled by the advocacy unit at the Head Office and 372 cases handled by the advocacy unit at the RTO.

Legal Advocacy by DGT Advocacy Unit at Head Office, 2022

Summoning Institution/ Advocacy Location	Frequency
Police	28
Corruption Eradication Commission	13
Prosecutor's Office	5
Courts	17
Other institutions	9
Total	72

Source: Directorate of Tax Regulations II

Various Cases Provided with Legal Advocacy by DGT Advocacy Unit at Head Office, 2022

Types Legal Advocacy	Total Cases
Testimony of witnesses or experts related to corruption crimes	21
Testimony of witnesses or experts related to tax crimes and other general crimes	30
Hearings at the Commercial Court and/or meetings related to bankruptcy/suspension of debt payment obligations (PKPU)	17
Securing state assets/property	2
Others	2
Total	72

Source: Directorate of Tax Regulations II

3. Legal Opinion

In 2022, the Subdirectorate of Advocacy provided 53 legal opinions based on requests from DGT offices or the initiative of the Subdirectorate of Advocacy, considering the urgency and usefulness. The material of the legal opinions compiled by the DGT's advocacy unit is in the form of:

a. legal opinions on legal drafting of regulations and other derivative regulations;
b. legal opinions on the drafting of memorandums of understanding, contracts, joint agreements, and cooperation agreements between DGT and relevant institutions or organizations;
c. legal opinions on the follow-up to the implementation of a Judicial Review decision;
d. requests for legal opinions on tax collection and investigation of tax crimes against certain taxpayers;
e. opinions on the actions to secure State Property (Government Houses); and
f. opinions on requests for clarification or Judicial Review and requests for explanation.

F. TAX SERVICES

1. Click, Call, Counter (3C) Development Progress

DGT continues to strengthen the development of digital-based services through the Click, Call, Counter (3C) program, initiated in 2019. The 3C tax service development program carries the channel priority concept. The main channel priority for serving taxpayers' needs is online via the website or mobile app (click). If the taxpayer's needs have yet to be met through online services, the taxpayer may reach (call) the contact center by phone, live chat, or other ways, according to developments in contact center technology. As for the third channel, taxpayers can meet tax officers directly at the tax office (counter).

In 2022, DGT has realized the development of 3c, which includes 23 site services and six back office services. DJP Online app and the Indonesia National Single Window System (INSW) provide 23 site services. Meanwhile, the contact center and tax office process six back office services.

In addition to the website, the Click channel developed by DGT also includes a mobile app channel. Currently, the M-Pajak mobile app is available, a mobile version of DJP Online website for the Android and iOS operating systems.

Development of 3C Program – Site Service, 2022

Type of Services	Scope
Tax Incentive Submission and Reporting Service	Regarding the Minister of Finance Regulation No. 226/PMK.03/2021 1. Notice of Tax Exemption for Income Tax Article 22 2. Report of Exemption of Income Tax Article 22 3. Report of Exemption of Income Tax Article 22 on Import 4. Report of VAT Borne by the Government Regarding the Minister of Finance Regulation No. 3/PMK.03/2022 5. Notice of Tax Exemption for Income Tax Article 22 on Import 6. Income Tax Article 25 Reduction Incentive 7. Report of Exemption of Income Tax Article 22 on Import 8. Report of Income Tax Article 25 Installment Reduction 9. Report of Final Incomes Tax for Acceleration Program for Irrigation Water Use Improvement (P3TGAI) Borne by the Government Regarding the Minister of Finance Regulation No. 5/PMK.03/2022 10. Report of Sales Tax on Luxury Goods Borne by the Government Regarding the Minister of Finance Regulation No. 115/PMK.03/2021 11. Report of Imports and Acquisition of Factory Machinery and Equipment 12. Report on Handover of Factory Machinery and Equipment to the Project Owner
VAT Centralization Services	1. Reannouncement of VAT Centralization 2. Notification of VAT Centralization 3. Addition and Reduction of Centralized Places 4. Application for Withdrawal of VAT Centralization 5. Change of VAT Centralized Place
Other Services	1. Voluntary Disclosure Program 2. NPWP Check Validation via NPWP QR Code 3. Notification of Notice of Land & Building Tax Object Return Delay 4. e-PHTB Notary/Land Deed Registrar 5. Periodic Tax Return for Stamp Duty Collector 1. e-Form PDF of Corporate Annual Income Tax Return in USD

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

Development of 3C Program—Back-Office Service, 2022

Processing Units	Type of Services
Tax Office	Tax Transfer
Contact Center	Bookkeeping 1. Notification of Conducting Bookkeeping or Recording in English and Indonesian Rupiah Units for Taxpayers 2. Notification of Conducting Bookkeeping in English and US Dollar for Certain Taxpayers 3. Application for Permission to Conduct Bookkeeping in English and US Dollars for Taxpayers in the Context of Foreign Direct Investment and Permanent Establishments 4. Notification of Not Utilizing Administrative Number Notification or Decision on Permit to Hold Foreign Bookkeeping Other Services Notification of Use of Net Income Calculation Norm (NPPN)

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

2. Performance of Contact Center Kring Pajak 1500200

DGT's Information and Complaints Services Office (KLIP), under the brand Kring Pajak 1500200, is one of Indonesia's pioneers of government contact centers. This unit has been providing services to the public for 15 years. DGT has been developing various service platforms to optimize the contact center's functions during that time.

Several developments that DGT is pursuing in 2022 as part of the development of 3C or strengthening the back-end office at the contact center, among others, include:

a. increased authorization of Electronic Taxpayer Account (e-TPA) access rights;
b. provision of bilingual service through email;
c. addition of co-browsing technology on the pajak.go.id website;
d. addition of a virtual assistant (chatbot) to the live chat channel;
e. addition of 4 types of tax transactional services that are integrated with the core tax system; and
f. agent authority was added over 10 kinds of services following the development of DGT services.

Kring Pajak 1500200 Performance, 2022

Type of Services		Total
Information Services		
Call 1500200	Inbound	343,327 calls were answered out of 367,798 incoming calls
	Outbound	377,635 outgoing calls
Twitter @kring_pajak		135,532 tweets
Live chat pajak.go.id		359,056 chat
E-mail informasi@pajak.go.id		52,547 email
Complaint Services		
Call 1500200		1,506 were followed up from 39,281 complaints*
Email pengaduan@pajak.go.id		1,084 were followed up from 45,227 complaints*
Website pajak.go.id		17 were followed up from 89 complaints

Note:
*) Complaint follow-up is the forwarding of complaints received by agents to authorized units to follow up on them through the Tax Complaint Information System (SIPP). If the complaint can be resolved by the agent, then it is not counted as a follow-up to the complaint.
Source: Avaya Call Management System, Avaya Analytics, Directorate of Tax Dissemination, Services, and Public Relations

In 2022, DGT evaluated service quality by conducting a satisfaction survey of Kring Pajak 1500200 service support to obtain feedback to improve the contact center's performance. The survey was conducted on all services DGT's Information and Complaints Services Office provided, including inbound and outbound services, complaints services, and social media. Based on the survey results, the service satisfaction index obtained by DGT's Information and Complaints Services Office was 85.77 percent.

Service Support Satisfaction Index of Kring Pajak 1500200, 2021–2022

Type of Services	Score (%)	
	2022	2021
Inbound	85.64	84.83
Outbound	87.46	87.17
Complaint	85.45	84.25
Social Media	85.06	85.22
% Satisfaction Index	85.77	85.37

Source: Customer Record Management Kring Pajak 1500200, Directorate of Tax Dissemination, Services, and Public Relations

Total Agents of Kring Pajak 1500200, 2022

Type of Services	Total Agents (people)
Inbound call – double skill	36
Inbound call – information	129
Back office complaint	21
Outbound call and social media	70
Total	256

Note:
- Number of agents as of December 31, 2021.
- Agents of inbound call – double skill serving incoming call services that include information and complaints.
- Agents of inbound call – serving incoming call services related to information.
- Agents of inbound call – double skill, agents of inbound call – information, as well as agents of outbound call and social media sosial also serving live chat.

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

3. Tax Complaint Service

DGT provides tax complaint services to ensure excellent public services as mandated in Law No. 25 of 2009 concerning Public Services. Management of service complaints at DGT refers to Director General of Taxes Regulation No. PER-07/PJ/2019 concerning Procedures for Managing Tax Service Complaints.

Based on the Director General of Taxes Regulation, DGT provides various official channels as a means of submitting complaints regarding tax services, including via letter or direct visit to the tax office, contact center of Kring Pajak 1500200, fax, complaint email, complaint website, Twitter, and live chat. Complaints received by DGT are managed through the Tax Complaint Information System (SIPP) application, which has been developed independently by DGT since 2010.

Complaints Received Through the Tax Complaint Information System Based on Criteria, 2021–2022

Criteria	Total	
	2022	2021
System and App	222	73
Settlement of taxpayer application	3	4
Personnel Attitude	4	3
Procedures and Regulations	-	2
Faciities and Infrastructure	1	-
Voluntary Disclosure Program	11	-
Others	1	1
Total	242	83

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

9 days

the average time to resolve complaints on national level in 2022

4. Participation in Public Service Mall

DGT participates in the Public Service Mall (MPP) to support the government's efforts to improve the quality of public services through integrated public service management. The implementation of MPP refers to the Minister of Administrative and Bureaucratic Reform Regulation No. 23 of 2017 concerning the Public Service Malls. In DGT, further guidelines regarding the implementation of MPP are regulated in 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 the local government, which carries out tasks and functions in investment and one-stop integrated services. Throughout 2022, 18 RTOs have participated in MPP in 34 local governments.

DGT Offices Participating in Public Service Malls (MPP), 2022

No.	DGT Office	Units in Charge of MPP	MPP Organizer from Local Governments
1.	Aceh RTO	Banda Aceh TO	Banda Aceh City Government
		Aceh Besar TO	Bireuen District Government
2.	Banten RTO	Pandeglang TO	Pandeglang DIstrict Government
3.	Bali RTO	• Denpasar Barat TO • Denpasar Timur TO	Denpasar City Government
		• Badung Selatan TO • Badung Utara TO	Badung District Government
4.	Special Region of Yogyakarta RTO	Sleman TO	Sleman District Government
		Yogyakarta TO	Yogyakarta City Government
5.	Jakarta Selatan I RTO	Jakarta Selatan I RTO	DKI Jakarta Provincial Government
6.	Jawa Barat I RTO	Purwakarta TO	Purwakarta District Government
		• Majalaya TO • Soreang TO	Bandung District Government
		Sumedang TO	Sumedang District Government
7.	Jawa Barat II RTO	• Cibitung TO • Cikarang Selatan TO • Cikarang Utara TO	Bekasi District Government
		Karawang TO	Karawang District Government
8.	Jawa Tengah I RTO	Kendal TSDCO	Kendal District Government
9.	Jawa Tengah II RTO	Surakarta TO	Surakarta City Government
		Banyumas TO	Banyumas District Government
10.	Jawa Timur I RTO	Surabaya Genteng TO	Surabaya City Government
11.	Jawa Timur II RTO	Pamekasan TO	Pamekasan District Government
		Madiun TO	Madiun District Government
		Lamongan TO	Lamongan District Government
12.	Jawa Timur III RTO	Bangil TSDCO	Pasuruan City Government
		Probolinggo TO	Probolinggo City Government
		Banyuwangi TO	Banyuwangi District Government
		Trenggalek TSDCO	Trenggalek District Government

No.	DGT Office	Units in Charge of MPP	MPP Organizer from Local Governments
13.	Kalimantan Barat RTO	Singkawang TO	Singkawang City Government
		Sanggau TO	Sanggau District Government
14.	Kalimantan Selatan & Tengah RTO	Tanjung TO	Tabalong District Government
15.	Kepulauan Riau RTO	Batam Selatan TO	Batam City Government
16.	Sumatera Selatan & Bangka Belitung RTO	• Palembang Seberang Ulu TO • Palembang Ilir Timur TO • Palembang Ilir Barat TO	Lubuklinggau City Government
			Musi Rawas District Government
			Musi Rawas Utara District Government
17.	Sumatera Utara II RTO	Tebing Tinggi TO	Tebing Tinggi District Government
18.	Sulawesi Utara, Tengah, Gorontalo, & Maluku Utara RTO	• Tobelo TO • Manado TO	Sulawesi Tengah Provincial Government

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

5. Tax Service Satisfaction Evaluation

In 2022, DGT collaborated with a third party, PT Marketing Sentratama Indonesia (Frontier Group), to conduct a Survey on Service Satisfaction and the Effectiveness of Dissemination and Public Relations. One of the objectives of this survey was to evaluate the level of satisfaction of DGT service users.

The survey was conducted from August 8 to October 9, 2022, through recorded interviews using online media (Zoom Meeting, WhatsApp) and telephone. The samples taken in this survey were taxpayers registered at 352 tax offices, totaling 35,643 taxpayers.

The tax service satisfaction index is evaluated based on three aspects, namely: 1) face-to-face services satisfaction index; 2) online app services satisfaction index; and 3) services satisfaction index of other channels (phone, WhatsApp, email, etc.). Each aspect of the services satisfaction index has attributes that are measured using a Likert scale of 1 to 4. The Likert scale evaluation results are then converted to 100.

Attributes of Service Satisfaction Evaluation in the Survey on Service Satisfaction and the Effectiveness of Dissemination and Public Relations, 2022

Face-to-Face Services	Online App Services	Other Channels Services
• Officers' attitude and capability • Appearance of officers • Service completion time (in accordance with regulations) • Availability and quality of supporting service facilities • Requirements and procedures in service	• Ease of accessing the app (anywhere and anytime) • Ease of using the app (user-friendly) • App design • Instructions on filling in the app (user manual) • Service completion time (in accordance with regulations)	• Availability of other channels that can be contacted • Ease of using services through other channels • Officers' capability and communication in serving

Source: Final Report of the Survey on Service Satisfaction and Effectiveness of Dissemination and Public Relations in 2022

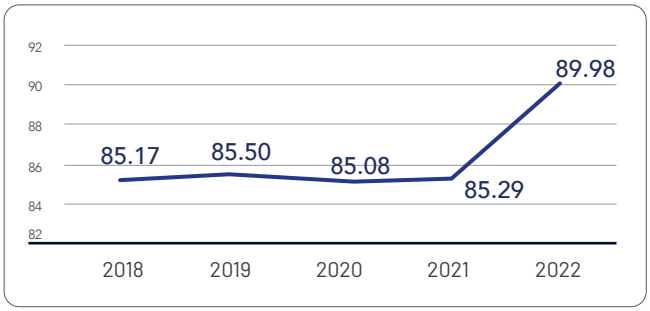
Based on the survey results, the Tax Service Satisfaction Index 2022 is 3.60; if converted into percentages it equals 89.98. The results of this index show that taxpayers are very satisfied with the tax services provided by DGT.

Tax Service Satisfaction Survey Results, 2022

Aspects	Index	
	2022	2021
Face-to-face service	92.67	86.91
Online app service	89.63	83.41
Other channels service	87.68	82.86
Service Satisfaction Index	89.98	85.29

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

Tax Service Satisfaction Index, 2018–2022



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

The Ministry of Finance, in collaboration with Padjadjaran University, is also evaluating tax service satisfaction through the 2022 Service User Satisfaction Survey (SKPL). The survey was conducted using online interview methods for respondents who were using services from July 2021 to June 2022. The 2022 SKPL included 942 respondents from six major cities in Indonesia, namely Jakarta, Medan, Surabaya, Balikpapan, Makassar, and Ambon.

The objects that are assessed in the SKPL include five types of tax services, which include:

a. completion of NPWP registration applications;
b. confirmation of Taxable Person for VAT Purposes;
c. Annual Tax Return filing via e-filing;
d. generating billing codes electronically via e-billing app; and
e. application for a Fiscal Certificate (SKF).

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

a. the Service User Satisfaction Index obtained by DGT is 4.16 on a scale 5. The index shows that service users are satisfied with the services provided by DGT. This value has increased by 0.06 points compared to the previous year's results. When compared with the index at the Ministry of Finance level, the satisfaction of DGT service users in 2022 tends to be lower by 0.25 points;
b. the service with the highest satisfaction among the five services surveyed was filing of Annual Tax Returns via e-filing, with an index of 4.25. The confirmation of Taxable Person for VAT Purposes is the service with the lowest satisfaction with an index of 4.09; and
c. the highest service user satisfaction index was in Makassar (4.37), while the lowest was in Jakarta (4.11).

DGT Service Satisfaction Index Based on the Ministry of Finance Customer Satisfaction Survey, 2021–2022

Type of Services	Satisfaction Level	
	2022	2021
Completion of NPWP registration applications	4.17	4.08
Confirmation of Taxable Person for VAT Purposes	4.09	4.12
Annual Tax Return filing via e-filing	4.25	4.14
Generating billing codes electronically via e-billing app	4.18	4.00
Completion of Fiscal Certificate application	4.13	4.18
Service satisfaction index	4.16	4.10

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

G. TAX DISSEMINATION

The condition of the Covid-19 pandemic, which has not yet subsided, is still a factor that DGT is considering in developing a tax education strategy in 2022. The comparatively short implementation period of the Voluntary Disclosure Program in 2022 also presents challenges in implementing tax education activities.

To reach more taxpayers, in 2022, DGT intensified the implementation of education through third parties and social media. In addition, implementing education through marketplaces is one of the main topics that continues to be developed by DGT in line with planning to build tax consultants as DGT's educational partners.

To support the implementation of more effective and efficient outreach/education activities, in 2022, DGT has implemented the following strategy:

a. development of CRM Business Intelligence and Integrated Risk Engine (IRE) in determining outreach targets. Through CRM, taxpayers are mapped based on their risk level so that counselling can be tailored to the taxpayer's risk profile. Furthermore, taxpayer risks will be classified based on specific types of risk, which can be seen in the same dashboard via IRE;
b. implementation of one-on-one direct tax dissemination to one taxpayer who is selected based on the results of the taxpayer's risk analysis; and
c. improvement of the dissemination information system (Sisuluh) app for implementing tax education.

Recapitulation of the Implementation of Tax Dissemination/Education, 2022

No.	Subject	Frequency
Theme I : Improve tax awareness		
1.	Rights and obligations of individual taxpayers in general	150
2.	Rights and obligations of corporate taxpayers in general	5
3.	Rights and obligations of Taxable Person for VAT Purposes in general	2
4.	Rights and obligations of government treasurers in general	2
5.	Administrative business process - Online NPWP registration	10
6.	Tax Awareness - Indonesian Taxation System - Tax Function	431
7.	Tax Awareness - Indonesian Taxation System - Principles of Tax Collection in Indonesia	3
8.	Tax Awareness - Indonesian Taxation System - Tax Collection System in Indonesia	3
9.	Tax Awareness - Indonesian Taxation System - Tax Administration System in Indonesia	34
10.	Tax Awareness - Indonesian Taxation System - Types of Taxes in Indonesia	41
11.	Tax Awareness - Rights and Obligations of Citizens - Taxes and the State	402
12.	Tax Awareness - Rights and Obligations of Citizens - Taxes and Citizens	342
13.	Tax Awareness - Rights and Obligations of Citizens - Taxes and State Finances (State Budget and Local Government Budget)	315
14.	Tax Awareness - Rights and Obligations of Citizens - Taxes and Public Facilities	57
15.	Tax Awareness - Rights and Obligations of Citizens - Taxes with Social Justice	9
16.	Tax Awareness Inclusion - Overview, objectives, benefits, and business processes of the Tax Awareness Inclusion program	288
17.	Tax Awareness Inclusion - Preparation of study plans in the context of inserting tax awareness materials into the curriculum	52

No.	Subject	Frequency
18.	Other tax incentives	2
19.	Law No. 7 of 2021 concerning Harmonization of Tax Regulations	148
20.	Other tax subjects	536
Theme II: Broaden tax knowledge and enhance tax skills		
21.	Periodic VAT Return Filing	261
22.	Periodic Income Tax Article 21 Return Filing	72
23.	Annual Tax Return Filing	2,541
24.	Electronic Annual Tax Return Filing	2,770
25.	Income Tax Article 21 Payment	52
26.	Income Tax Article 22 Payment	17
27.	Income Tax Article 23 Payment	10
28.	Payment of Income Tax Article 25/29 from Individuals	31
29.	Payment of Income Tax Article 25/29 from Corporate	16
30.	Income Tax Article 26 Payment	8
31.	Final Income Tax Payment	122
32.	Other Non-Oil and Gas Income Tax Payment	2
33.	Other Oil and Gas Income Tax Payment	2
34.	Domestic VAT Payment	148
35.	Payment of VAT on Import	2
36.	Other VAT Payment	30
37.	Payment of Domestic Sales Tax on Luxury Goods	1
38.	Other Sales Tax on Luxury Goods Payment	1
39.	Stamp Duty Payment	20
40.	Payment for Sale of Stamp Items	2
41.	Other Indirect Tax Payments	1
42.	Payment of Income Tax Collection Interest/Fine	9
43.	Payment of VAT Collection Interest/Fine	6
44.	Payment of Land & Building Tax – Plantation Sector	7
45.	Payment of Land & Building Tax – Forestry Sector	2
46.	Payment of Land & Building Tax – Mineral and Coal Mining of Mining Sector	7
47.	Other Sector Land & Building Tax Payment	5
48.	Rights and Obligations of Individual Taxpayers in General	2
49.	Rights and Obligations of Corporate Taxpayers in General	891
50.	Rights and Obligations of Taxable Person for VAT Purposes in General	371
51.	Rights and Obligations of Government Treasurers in General	145

No.	Subject	Frequency
52.	Administrative Business Process - Online NPWP Registration	1,450
53.	Tax Incentives – Minister of Finance Regulation No. 9/PMK.03/2021	81
54.	Tax Awareness - Indonesian Taxation System - Tax Function	1
55.	Tax Awareness - Indonesian Taxation System - Principles of Tax Collection in Indonesia	14
56.	Kesadaran Pajak - Sistem Perpajakan Indonesia - Asas Pemungutan Pajak di Indonesia	1
57.	VAT Collection on Supplies of Certain LPG (Minister of Finance Regulation No. 62/PMK.03/2022)	23
58.	Payment of Final Income Tax Presidential Regulation No. 23 of 2018	145
59.	Tax Incentives – Minister of Finance Regulation No. 18/PMK.03/2021	1
60.	Tax Incentives – Minister of Finance Regulation No. 82/PMK.03/2021 and Minister of Finance Regulation No. 83/PMK.03/2021	2
61.	Filing of Unification Periodic Income Tax Returns	1,136
62.	Tax Awareness Inclusion - Overview, Objectives, Benefits, and Business Process of the Tax Awareness Inclusion program	8
63.	Tax Awareness Inclusion - Preparation of Study Plans in the context of Inserting Tax Awareness Materials into the Curriculum	9
64.	Tax Incentives – Minister of Finance Regulation No. 102/PMK.010/2021 as amended by Minister of Finance Regulation No. 6/PMK.010/2022	4
65.	Tax Incentives – Minister of Finance Regulation No. 103/PMK.010/2021	2
66.	Other Tax Incentives	48
67.	Other Tax Subjects	874
68.	Law No. 7 of 2021 concerning Harmonization of Tax Regulations	1,062
69.	Taxpayers Voluntary Disclosure Program	3,486
70.	Filing of Periodic Income Tax Article 21 Return for Government Institution	128
71.	Tax Incentives – Minister of Finance Regulation No. 113/PMK.03/2022	11
72.	Tax Incentives – Minister of Finance Regulation No. 114/PMK.03/2022	63
73.	Filing of Income Tax Article 22	4
74.	Filing of Income Tax Article 23	4
75.	Filing of Final Income Tax Article 4 (2)	8
76.	Payment of Final Income Tax Article 19 (Revaluation of Assets)	1
77.	Tax Invoice (Director General of Taxes Regulation No. PER-03/PJ/2022 as amended by Director General of Taxes Regulation No. PER-11/PJ/2022)	706
78.	Tax Collection by Coerce Warrant	7
79.	Tax Awareness - Indonesian Taxation System - Tax Collection System in Indonesia	1
80.	Tax Awareness - Indonesian Taxation System - Tax Administration System in Indonesia	30
81.	Tax Awareness - Indonesian Taxation System - Types of Taxes in Indonesia	7
82.	Tax Awareness - Rights and Obligations of Citizens - Taxes and the State	40
83.	Tax Awareness - Rights and Obligations of Citizens - Taxes and Citizens	38
84.	Tax Awareness - Rights and Obligations of Citizens - Taxes and State Finance	19
85.	Tax Awareness - Rights and Obligations of Citizens - Taxes and Public Facilities	6

No.	Subject	Frequency
86.	Tax Awareness - Rights and Obligations of Citizens - Taxes and Law	4
87.	Tax Awareness - Rights and Obligations of Citizens - Taxes and Religion	4
88.	Tax Awareness - Rights and Obligations of Citizens - Taxes and Social Fairness	2
89.	Tax Incentives - Law No. 11 of 2020 (Cluster of Ease of Doing Business in the Taxation Sector)	36
Theme III: Improve tax awareness through behavior change		
90.	Periodic VAT Return Filing	522
91.	Periodic Income Tax Article 21 Return Filing	140
92.	Annual Tax Return Filing	3,163
93.	Electronic Annual Tax Return Filing	1,652
94.	Income Tax Article 21 Payment	206
95.	Income Tax Article 22 Payment	28
96.	Income Tax Article 23 Payment	75
97.	Payment of Income Tax Article 25/29 from Individuals	389
98.	Payment of Income Tax Article 25/29 from Corporate	473
99.	Income Tax Article 26 Payment	6
100.	Final Income Tax Payment	1,795
101.	Domestic VAT Payment	1,022
102.	Payment of VAT on Import	2
103.	Other VAT Payment	3
104.	Payment of Domestic Sales Tax on Luxury Goods	7
105.	Payment of Income Tax Collection Interest/Fine	288
106.	Payment of VAT Collection Interest/Fine	185
107.	Payment of Land & Building Tax – Plantation Sector	3
108.	Payment of Land & Building Tax – Mineral and Coal Mining of Mining Sector	1
109.	Rights and Obligations of Individual Taxpayers in General	32
110.	Rights and Obligations of Corporate Taxpayers in General	4
111.	Rights and Obligations of Taxable Person for VAT Purposes in General	5
112.	Rights and Obligations of Government Treasurers in General	10
113.	Administrative Business Process - Online NPWP Registration	7
114.	Tax Incentives – Minister of Finance Regulation No. 9/PMK.03/2021	2
115.	Tax Incentives – Minister of Finance Regulation No. 239/PMK.03/2020	2
116.	Tax Awareness - Indonesian Taxation System - Tax Administration System in Indonesia	2
117.	Tax Awareness - Rights and Obligations of Citizens - Taxes and the State	23
118.	Tax Awareness - Rights and Obligations of Citizens - Taxes and Citizens	38
119.	Tax Awareness - Rights and Obligations of Citizens - Taxes and State Finance	1
120.	Payment of Final Income Tax Presidential Regulation No. 23 of 2018	2,315
121.	Filing of Unification Periodic Income Tax Returns	169

No.	Subject	Frequency
122.	Tax Awareness Inclusion - Overview, Objectives, Benefits, and Business Process of the Tax Awareness Inclusion program	1
123.	Other Tax Incentives	2
124.	Other Tax Subjects	33
125.	Law No. 7 of 2021 concerning Harmonization of Tax Regulations	62
126.	Taxpayers Voluntary Disclosure Program	3,120
127.	Filing of Periodic Income Tax Article 21 Return for Government Institution	58
128.	Tax Incentives – Minister of Finance Regulation No. 3/PMK.03/2022	1
129.	Filing of Income Tax Article 22	3
130.	Filing of Income Tax Article 23	7
131.	Filing of Final Income Tax Article 4 (2)	8
132.	Tax Invoice (Director General of Taxes Regulation No. PER-03/PJ/2022 as amended by Director General of Taxes Regulation No. PER-11/PJ/2022)	36
133.	Tax Collection by Coerce Warrant	4
Jumlah		35,609

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

1. Tax Awareness Inclusion

Tax Awareness Inclusion is education to the public regarding tax awareness that is integrated and internalized in a part of the media or other activities by third parties called inclusion partners.

Tax Awareness Inclusion in education is part of tax education activities aimed at students by integrating Tax Awareness Inclusion material into learning activities. Schools and universities can become inclusion partners with assistance from the RTO as an inclusion facilitator according to the location of the educational unit.

483 universities and **3,853 lecturers** have taken part in Tax Awareness Inclusion Technical Assistance in 2022



The various Tax Awareness Inclusion programs carried out by DGT in 2022 are described as follows.

a. Pajak Bertutur 2022

Pajak Bertutur (Tax Literacy) is a Tax Awareness Inclusion campaign in education carried out annually by DGT. In 2022, the activity was held simultaneously by 626 DGT offices involving more than 600 schools and colleges and more than 18,000 students and college students. Pajak Bertutur 2022 is also being held to commemorate the

77th Independence Day of the Republic of Indonesia with the theme "Tax-Conscious Generation, Young Creative People Building the Country."

DGT held the Pajak Bertutur 2022, event on August 18, 2022 at the Chakti Buddhi Bhakti Auditorium of DGT Head Office and was broadcast live via the DitjenPajakRI YouTube channel. The event had a series of agendas, including the *Tutur Pajak*: Story Telling "Muda Berkreasi Membangun Negeri" competition for elementary, junior high, and senior high school students across Indonesia, a "Menteri Menyapa" (Minister Greets) session with the Minister of Finance Sri Mulyani Indrawati and the Minister of Tourism and Creative Economy Sandiaga Salahuddin Uno, and an interactive dialogue between participants and the Assistant to the Minister of Finance for Tax Supervision Affairs Nufransa Wirasakti and Special Advisor for Strategic Communication Yustinus Pastowo.

At the Pajak Bertutur 2022 event, DGT also presented the Edutax Award to the Book Center of the Ministry of Education, Culture, Research, and Technology for its contribution to the success of the Tax Awareness Inclusion program. Other events included a talk show with influencers, namely a Wikipedia contributor and a linguist Ivan Lanin, doctor and founder of Limitless Foundation dr. Nadhira Nuraini Afifa, and singer Hanin Dhiya. At the end of the session, Director of Tax Dissemination, Services, and Public Relations Neilmaldrin Noor announced the winners of the Tutur Pajak 2022 competition.

b. International Tax Conference 2022 and Taxation Call for Paper 2022

DGT, in collaboration with the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) and the Australian Taxation Office (ATO), hosted the International Tax Conference 2022 under the theme "G20 Indonesia Presidency: Achieving a Stronger and More Sustainable World Recovery through International and National Tax Reform".

The International Tax Conference 2022 is the third tax conference and the first international conference organized by DGT. The conference was held on December 7, 2022, at the Chakti Buddhi Bhakti Auditorium of DGT Head Office and was broadcast live via the DitjenPajakRI YouTube channel. The keynote speakers were Director General of Taxes Suryo Utomo, and the panellists were Director of International Taxation Mekar Satria Utama, Deputy Commissioner International ATO Hector Thompson, and tax and fiscal policy expert from GIZ Dr. Machfud Sidik, M.Sc.

The event was attended in person by the heads of the echelon I units in the Ministry of Finance, representatives from the Ministry of Education, Culture, Research, and Technology, the Ministry of Home Affairs, the Ministry of Defense, and the National Research and Innovation Agency (BRIN) who have become inclusion partners. Also present were academics from several inclusion partner universities in Jakarta, associations, representatives from donor agencies (ATO, GIZ, JICA, and Prospera), Tax Centers, reviewers, and the best authors of the Taxation Call for Paper 2022.

Taxation Call for Paper is an event organized by DGT to build a research environment and provide a space for researchers and academics to conduct scientific studies on on tax policy development. DGT organizes this event every two years.

With a theme aligned with the International Tax Conference 2022, Taxation Call for Paper 2022 received a good response from the public. Participants consisted of 217 registrants and 172 manuscript submitters from various backgrounds, including lecturers and students from multiple universities, as well as employees in the Ministry of Finance. The manuscript selection process used a double-anonymized review method to determine the 35 best manuscripts that were presented in English at the parallel sessions of the International Tax Conference 2022. The jury announced the four Taxation Call for Paper 2022 winners at the end of the conference session.

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

Scientax is a scientific journal of taxation that contains the results of scientific research in the form of theoretical and empirical studies on issues and problems surrounding tax in Indonesia and comparisons with other countries. *Scientax* has been accredited by Sinta 4 based on the Director General of Higher Education, Research, and Technology Decree No. 105/E/KPT/2022.

In 2022, DGT published two editions of *Scientax*, Vol. 3 No. 2 (2022): April: Recover Together, Rise Strong and Vol. 4 No. 1 (2022): October: Be Ready to Face Challenges, Resiliently Guide the Recovery. *Scientax* can be accessed through the link https://ejurnal.pajak.go.id/.

d. Assessment of Teaching Materials in Preparation for the Development of Inclusive Education Programs for Elementary and Secondary Levels

DGT targets primary and secondary education levels by integrating tax awareness into the education curriculum. In the integration process, DGT collaborates with third parties in developing curriculum, drafting, and teaching learning subjects to be used as a medium for inserting tax awareness material in education.

In 2022, DGT submitted a book evaluation for inclusive education at the elementary and secondary levels, which included assessments of the suitability of the content, language, presentation, and graphics of non-text books. The results of the book assessment by the assessment team from the Book Center, as outlined in the Minister of Education, Culture, Research, and Technology Decree No. 061/H/P/2022, established that non-text books at the early childhood education, elementary education, and secondary education levels have met the eligibility requirements to be used as enrichment books and teacher guides to support the learning process. These books consist of 3 teacher guides for elementary, junior high, and high school levels, 4 elementary reading books, and 2 elementary reading books.

e. Focused Group Discussion on Implementation of Tax Awareness Inclusion in Education

To strengthen cooperation on implementing inclusion at the elementary and secondary levels, in 2022, DGT conducted a pilot program at reference schools. To provide an overview and gather the aspirations of stakeholders regarding the implementation of Tax Awareness Inclusion at pilot schools, DGT held a Focus Group Discussion on the Implementation of Tax Awareness Inclusion.

The discussion was held on July 7, 2022, in Serpong, Banten. It was attended by 51 participants consisting of school principals, vice principals for curriculum, and teacher representatives from 20 schools in the Jakarta, Bogor, Depok, Tangerang, and Bekasi. The results of this activity are that all pilot schools have agreed and support the implementation of the Tax Awareness Inclusion Program in Education, especially at the high school/vocational high school/madrasah aliyah or equivalent level.

f. Tax Awareness Inclusion Facilitator Training 2022

To support the Tax Awareness Inclusion Program, DGT formed an inclusive facilitator team consisting of Tax Educators and employees at each DGT office. Inclusive facilitators play the role of DGT's extension in aligning tax awareness messages in education. DGT provides Tax Awareness Inclusion Program training to improve the competence and unify the perceptions of inclusive facilitators in supporting the implementation of duties and functions. The training for inclusive facilitators in 2022 was attended by the Section Head of Dissemination Guidance and Document Management and inclusive facilitator coordinators from each RTO.

2. Tax Class

Tax Class is a one-to-many tax education activity conducted by Tax Instructors at DGT office. Tax Classes can be conducted online or hybrid by inviting taxpayers according to the theme of the Tax Class. In 2022, Tax Classes were held with various themes, including filling out annual tax returns, activating EFIN, the HPP Law, the Job Creation Law, the Voluntary Disclosure Program, the dissemination of tax incentives for taxpayers affected by Covid-19, and the matching of NIK and NPWP.



25,353 Tax Classes

were held throughout 2022
with a total of

796,909 participants

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

3. Tax Volunteer Program

DGT utilizes third parties through the Tax Volunteer Program to reach broader tax education targets. This program, which has been running since 2017, involves students and non-students as the presenter.

The Tax Volunteers selection process begins with publication, registration, training, and selection and is carried out by partner organizations, in this case, Tax Centers. Students and non-students who register to become Tax Volunteers shall undergo a selection process through an interview by Tax Centers. Then, Tax Centers announce the applicants who have passed the selection to become prospective Tax Volunteers. In the training phase, Tax Centers play a role in providing training to prospective Tax Volunteers. Prospective Tax Volunteers eligible to continue to the selection stage must meet at least 80 percent of the training time. Finally, Tax Centers announce the candidates who meet the requirements to become Tax Volunteers.

Tax Volunteers' activities include assisting in filling out annual tax returns through e-filing, independent dissemination through mentoring and coaching to micro, small, and medium enterprises (business development services), and disseminating tax content.

7,090
students

606
non-students



total Tax Volunteers
in 2022

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

4. Tax Dissemination Effectiveness Survey

In 2022, DGT conducted a Survey of Service Satisfaction and the Effectiveness of Information and Public Relations, one of which was to measure the effectiveness of the information and media used in tax education. Survey data was collected through recorded interviews using online media (Zoom Meeting, WhatsApp video/call) and by telephone. The survey was conducted from August 8 to October 9 2022, with 35,463 respondents.

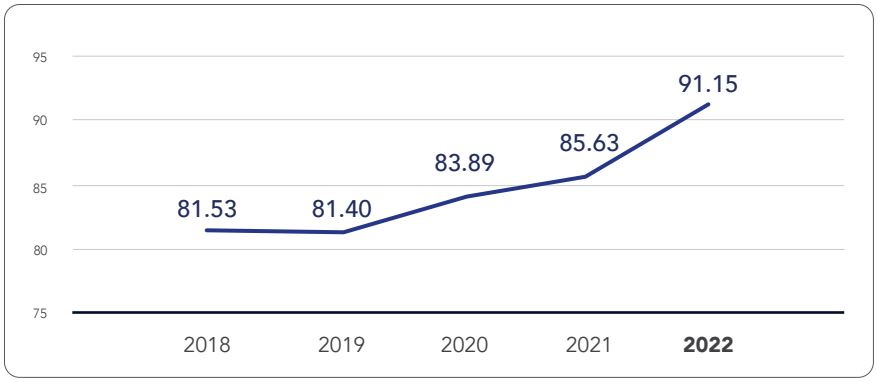
The index for measuring the effectiveness of dissemination is formed from two aspects: the face-to-face and online dissemination indexes. Each aspect of the dissemination effectiveness index has attributes that are assessed using a Likert scale of 1-4 (strongly disagree to strongly agree). The measurement results are then converted to 100.

Based on this survey, DGT obtained a tax dissemination effectiveness index of 91.15, meaning that respondents considered the dissemination carried out by DGT effective.

Tax Dissemination Effectiveness Index in 2022	
91.15	
Face-to-Face Dissemination	**Online Dissemination**
92.73	**89.65**

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

Tax Dissemination Effectiveness Index, 2018—2022



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

Priority areas for improvements that need to be made by DGT are based on assessments with low scores, namely online dissemination with attributes:

a. delivery of material according to needs;
b. tax material is delivered through dissemination/tax classes using various methods; and
c. officers deliver dissemination well (non-monotonous gestures, interesting intonation, etc.)

H. INTERNATIONAL TAXATION

1. Tax Treaty

The rapid development of the global economy has made it impossible for countries to isolate themselves from international relations. The global economy has led to increased trade and investment between countries, attracting of various parties. Economic actors from the private sector have an interest in international taxation to ensure the rate of return on investment that has been made. On the other hand, the government is interested in international taxation to maintain and secure state revenue from all forms of tax avoidance and evasion.

The government must be able to provide a specific legal instrument (lex-specialist) that regulates the taxation rights of each country to avoid double taxation caused by conflicts in the implementation of the tax provisions of two countries (juridical double taxation).

A tax treaty, or double tax agreement, is an agreement between two or more countries or jurisdictions formed to avoid double taxation by the country of domicile and the country of source on the same income and to prevent tax avoidance and evasion. In general, the purposes of establishing tax treaty include:

a. to avoid double taxation, as well as to prevent tax avoidance and tax evasion;
b. to provide equal status in terms of taxation between the two countries;
c. to increase investment and human resources;
d. to carry out an Exchange of Information (EOI) to prevent tax avoidance; and
e. to resolve disputes through Mutual Agreement Procedures (MAP) and assistance in tax collection.

The tax treaty between the Government of Indonesia and the government of the partner country is based on the Organization for Economic Cooperation and Development Model Tax Convention on Income and on Capital (OECD Model) and the United Nations Model Double Tax Convention between Developed and Developing Countries (UN Model), while still taking into account the domestic tax interests of Indonesia.



By the end of 2022,
Indonesia has 71 Tax Treaties with partner countries negara/jurisdictions

In line with the enactment of the multilateral instrument on tax treaty (MLI) provisions, the DGT has issued 26 circular letters regarding modifications to the Indonesian tax treaty articles with partner countries/jurisdictions. A total of 21 circular letters were issued in 2021, and 5 additional letters were issued in 2022.

List of Circular Letters regarding Multilateral Instrument (MLI) up to the end of 2022

No.	Partner Countries/Jurisdictions	Circular Letter
1.	Australia	SE-05/PJ/2021
2.	Dutch	SE-16/PJ/2021
3.	Belgium	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

No.	Partner Countries/Jurisdictions	Circular Letter
8.	Japan	SE-06/PJ/2021
9.	Canada	SE-07/PJ/2021
10.	Republic of Korea	SE-24/PJ/2021
11.	Luxembourg	SE-22/PJ/2021
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
22.	Pakistan	SE-09/PJ/2022
23.	Egypt	SE-10/PJ/2022
24.	Croatia	SE-12/PJ/2022
25.	Hungary	SE-14/PJ/2022
26.	Malaysia	SE-15/PJ/2022

Source: Directorate of International Taxation

2. The Base Erosion and Profit Shifting

Base Erosion and Profit Shifting (BEPS) is a tax avoidance strategy that takes advantage of loopholes in tax regulations in various countries. Multinational companies commonly apply BEPS practices to shift profits to countries with lower tax rates or no tax, so the total tax paid is very small or not taxed (double non-taxation). BEPS practices can harm countries that apply average or high tax rates by reducing their tax base.

To minimize the impact of BEPS, tax authorities from countries worldwide, including Indonesia, joined the BEPS Project, which was initiated by the G20 countries and the OECD and is now known as the OECD/G20 Inclusive Framework on BEPS. The BEPS Project consists of 15 Action Plans that contain domestic and international instruments based on consensus for tax authorities to address tax avoidance, improve the coherence of international tax rules, and ensure a more transparent tax environment. Indonesia has officially become an associate member of the Inclusive Framework on BEPS and is committed to implementing four minimum standards into domestic provisions in Indonesia, namely:

1. Action 5 : Harmful Tax Practices;
2. Action 6 : Prevention of Treaty Abuse;
3. Action 13 : Country-by-Country Reporting (CbCR); and
4. Action 14 : Mutual Agreement Procedure.

Until the end of 2022, Indonesia has implemented several BEPS Action Plans, as described in the following table.

Implementation of The Base Erosion and Profit Shifting by Indonesia as of the end of 2022

BEPS Action Plan	Description
Action 1 Tax Challenges Arising from Digitalisation	• Indonesia, as a member of the OECD-G20 BEPS Inclusive Framework, is one of the 138 countries that signed the October 2021 Statement on a Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy and continues to actively participate in the discussions on the implementation of the Two-Pillar Solution. • Presidential Regulation No. 55 of 2022 concerning Adjustment of Income Tax Regulations.
Action 2 Neutralizing the Effects of Hybrid Mismatch Arrangements	• Presidential Regulation No. 55 of 2022 concerning Adjustment of Income Tax Regulations. • Indonesia still needs a General Anti Avoidance Rule (GAAR) that includes tax provisions related to hybrid mismatch arrangements.
Action 3 Controlled Foreign Company (CFC)	• Presidential Regulation No. 55 of 2022 concerning Adjustment of Income Tax Regulations. • Minister of Finance Regulation No. 93/PMK.03/2019 on Amendment to Minister of Finance Regulation No. 107/PMK.03/2017 on Determination of the Timing when Dividends are Accrued to and the Calculation Basis by Resident Taxpayers on Their Equity Participation in Controlled Foreign Companies Other than Companies Whose Shares are Listed in Stock Exchange. • Circular Letter No. SE-55/PJ/2021 concerning Implementation Guidelines of Minister of Finance Regulation No. 107/PMK.03/2017 as amended by Minister of Finance Regulation No. 93/PMK.03/2019.
Action 4 Limitation on Interest Deductions	• Presidential Regulation No. 55 of 2022 concerning Adjustment of Income Tax Regulations. • Indonesia uses the Debt to Equity Ratio (DER) method in the deduction of interest expenses. Minister of Finance Regulation No. 169/PMK.010/2015 and Director General of Taxes Regulation No. PER-25/PJ/2017 stipulate that the maximum interest expense that can be deducted against equity is 4:1.
Action 5 Harmful Tax Practices	• Director General of Taxes Regulation No. PER-24/PJ/2018 Concerning Procedures for Spontaneous Exchange of Information in the Context of Implementing International Agreements. • As of 2021, Indonesia is considered to have fulfilled all aspects of the assessment, and there are no recommendations provided by The OECD Forum on Harmful Tax Practices (FHTP) or no harmful regime and implementation in 2022 is currently in the FHTP assessment process.
Action 6 Prevention of Tax Treaty Abuse	• Adoption of MLI provisions regarding the Preamble and Principal Purpose Test in the tax treaty between Indonesia and partner countries/jurisdictions. • Presidential Regulation No. 77 of 2019 concerning the Ratification of Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting. • Director General of Taxes Regulation No. PER-25/PJ/2018 concerning Procedures for Implementing Tax Treaty (which revokes the Director General of Taxes Regulation No. PER-10/PJ/2017).
Action 7 Permanent Establishment Status	The MLI has been signed, and by the end of 2022, 26 circular letters regarding the implementation of the MLI have been issued.
Action 8-10 Transfer Pricing	• Presidential Regulation No. 55 of 2022 concerning Adjustment of of Income Tax Regulations. • Minister of Finance Regulation No. 213/PMK.03/2016 concerning Types of Documents and Additional Information that Shall be Kept by Taxpayers Conducting Transactions with Related Parties and Its Management Procedures. • Minister of Finance Regulation No. 22/PMK.03/2020 concerning Procedures for Implementing Advance Pricing Agreement.
Action 13 Country-by-Country Reporting	• Minister of Finance Regulation No. 213/PMK.03/2016 concerning Types of Documents and Additional Information that Shall be Kept by Taxpayers Conducting Transactions with Related Parties and Its Management Procedures. • Director General of Taxes Regulation No. PER-29/PJ/2017 concerning Procedures for Managing Country-by-Country Reports.
Action 14 Mutual Agreement Procedure	• Presidential Regulation No. 50 of 2022 concerning Procedures for Exercising Rights and Fulfilling Tax Obligations. • Minister of Finance Regulation No. 49/PMK.03/2019 concerning Procedures for Implementing Mutual Agreement Procedures (which revokes Minister of Finance Regulation No. 240/PMK.03/2014). • Minister of Finance Regulation No. 22/PMK.03/2020 concerning Procedures for Implementing Advance Pricing Agreement). • DGT was involved in discussions on the preparation of BEPS Action 14 together with 136 other countries that are members of the Inclusive Framework, and the results of the talks were published in December 2022.

BEPS Action Plan	Description
Action 15 Multilateral Instrument	• Presidential Regulation No. 55 of 2022 concerning Adjustment of Regulations in the Income Tax (PPh) Sector. • The signing of MLI on , 2017 by the Minister of Finance. • Presidential Regulation No. 77 of 2019 concerning the Ratification of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting. • The MLI has been signed, and up to 2022, 26 circular letters have been issued regarding the implementation of the MLI.

Source: Directorate of International Taxation

3. Mutual Agreement Procedure

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

A MAP request can be filed by a requester (an Indonesian domestic taxpayer or an Indonesian citizen), the Director General of Taxes, or the competent authority of a treaty partner country/jurisdiction. A MAP request can be filed if there is a tax treatment that is not in accordance with the tax treaty in the form of taxation, including tax withholding/ collection that is not following the tax treaty, which results in double taxation, determination of the status as a resident taxpayer in the treaty partner country/jurisdiction (dual resident), discrimination in tax treatment, or interpretation of the provisions of the tax treaty.

MAP requests can be submitted simultaneously with requests for domestic taxpayers to file the following:
a. objection under Article 25 of Law on General Provisions and Tax Procedures;
b. appeal under Article 27 of Law on General Provisions and Tax Procedures;
c. reduction or cancellation of an incorrect tax assessment notice 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 and effectively.

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 2022.

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, 2022

Description	Total
New requests as of December 31, 2022	201
Settled requests as of December 31, 2022	159
Outstanding requests as of December 31, 2022	42

Source: Directorate of International Taxation

4. Advance Pricing Agreement

An Advance Pricing Agreement (APA) is a written agreement between the Director General of Taxes and a taxpayer or between the Director General of Taxes and the competent authority of a treaty partner country/jurisdiction to determine the fair price or fair profit in advance and to agree on the criteria in the determination of transfer pricing on transactions between a taxpayer and a related party.

There are two types of APA, namely unilateral APA and bilateral APA. Unilateral APA is an agreement made between DGT and a taxpayer without involving the tax authorities of the treaty partner country/jurisdiction. Bilateral APA is an agreement between DGT and the tax authorities of the treaty partner country/jurisdiction regarding the affiliated transactions of taxpayers in two countries/jurisdictions.

Bilateral APA is implemented through negotiations with the tax authorities of the treaty partner country/jurisdiction in the framework of MAP. Bilateral APA and unilateral APA are valid for a maximum of five tax years before the APA application is submitted and can be rolled back for a maximum of five tax years before the APA application is submitted as long as a corporate income tax assessment notice has not been issued. Taxpayers shall submit an APA application within 12 months to 6 months before the beginning of the APA period.

Several APA benefits for the DGT and taxpayers, including:

a. provide legal certainty regarding the value of taxpayer-affiliated transactions;
b. eliminate double taxation;
c. preventing the occurrence of transfer pricing disputes because affiliated transactions covered by APA will not be corrected in future audits as long as the taxpayer complies with all the provisions of the APA;
d. 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;
e. save taxpayers' or DGT's resources related to audits;
f. increase the trust of the world community in Indonesia's commitment to the prevention and resolution of transfer pricing disputes, which will ultimately increase the attractiveness of investment;
g. reduce the compliance cost of taxpayers because the submission of APA is free of charge, saves time, and taxpayers are spared from prolonged tax disputes;
h. encourage the establishment of cooperative compliance of taxpayers; and
i. create a conducive business climate for taxpayers.

APA Handling, 2022

Description	Unilateral APA	Bilateral APA
New requests as of December 31, 2022	37	82
Settled requests as of December 31, 2022	20	47
Outstanding requests as of December 31, 2022	17	35

Source: Directorate of International Taxation

5. Tax Information Exchange

With the increasing frequency and diversity of tax avoidance and tax evasion practices through cross-border transactions between countries / jurisdictions, tax authorities in each country/jurisdiction need adequate supervision and preventive measures. One of the supervision and preventive mechanisms carried out by DGT to implement international agreements is through the exchange of information (EOI) with partner countries/jurisdictions.

Tax Information Exchange Network Based on Indonesia's International Agreements, 2022

Type of International Agreement	Partner Countries or Jurisdictions
Tax Treaty	69*
Tax Information Exchange Agreement	6
Convention on Mutual Administrative Assistance in Tax Matters	136

Notes:
*) As of December 31, 2022, Indonesia has 71 effective tax treaties. However, two tax treaties that do not contain an exchange of information clause, namely, the tax treaty between Indonesia and Switzerland and the tax treaty between Indonesia and Saudi Arabia.
Source: Directorate of International Taxation

a. Exchange of Information on Request (EOIR)

In 2022, DGT forwarded 55 proposals for information requests from offices within DGT to the competent authority (CA) of partner countries/jurisdictions (outbound EOIR), of which 28 proposals for information exchange requests have received complete answers from the partner countries/jurisdictions CA and have been forwarded to offices within DGT. Meanwhile, 1 proposal for information exchange was withdrawn, and 26 proposals for information exchange are still in the process of collecting data and information by the partner countries/jurisdictions CA.

In addition to requesting information from the partner countries/jurisdictions CA, DGT also received 36 requests for information exchange from the partner countries/jurisdictions CA (Inbound EOIR). Throughout 2022, of all inbound EOIRs received by DGT, 25 have been completed and submitted to the partner country/jurisdiction CA that made the request. Meanwhile, 6 requests are being clarified with the partner country/jurisdiction CA, 2 requests were withdrawn by the CA of the partner country/jurisdiction, and and the DGT offices are still processing 3 requests.

EOIR Performance, 2022

Outbound EOIR		Inbound EOIR	
Description	**Total**	**Description**	**Total**
New requests as of December 31	109	New requests as of December 31	36
Returned to DGT offices	54	Follow up:	
Total EOIR amount forwarded to CA partner countries/ jurisdictions in the current year	55	Completed in 90 days	18
Outstanding from previous year (in the process of gathering information by CAs of partner countries/ jurisdictions)	127	Completed in 91 days to 180 days	4
Total requests of outbound EOIR	182	Completed in 181 days to 1 year	3
Follow up:		Outstanding (in the process of information)	3
Completed	60	Clarification to CA of partner country/jurisdiction	6
Withdrawn (in 2022 and outstanding of previous years)	16	Withdrawn	2
Not responded or partially responded	106	Rejected	-

Source: Directorate of International Taxation

The office receiving information from outbound EOIR as an answer from the partner country/jurisdiction CA shall submit a report on utilizing the information within 30 days after receiving the answer. This report on the utilization of information is intended to measure the usefulness of the information obtained for supervision, audit, and law enforcement for taxpayers.

In principle, DGT 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 requests for information through financial institutions, Account Representatives, and Tax Auditors with the mechanism of other purpose audits that are not intended to produce tax assessments.

b. Spontaneous EOI

Spontaneous EOI is an exchange of information that is carried out spontaneously by the CA in Indonesia by submitting information that is considered relevant to the interests of the tax authorities of the partner country/jurisdiction directly to the partner country/jurisdiction CA or vice versa, without being preceded by a request.

Spontaneous EOI includes a spontaneous EOI to partner countries/jurisdictions (outbound spontaneous EOI) and a spontaneous EOI from partner countries/jurisdictions (inbound spontaneous EOI).

In 2022, DGT forwarded 34 inbound spontaneous EOIs to offices within DGT. In addition, there were 8 proposals for outbound spontaneous EOIs that were received and forwarded to the partner country/jurisdiction CA.

Spontaneous EOI Performance, 2022

Description	Outbound	Inbound
Number of spontaneous EOI letters received	8	34
Number of EOI spontaneous forwarding letters	8	115*
Number of EOI spontaneous letters returned	-	-

Note:
* There are several inbound spontaneous EOI forwarded to more than one office at DGT.
Source: Directorate of International Taxation

c. Automatic EOI

Automatic exchange of information (AEOI) is an exchange of information that is carried out at a particular time, on a periodic, systematic, and continuous basis, on information related to taxation from the authorized officials in Indonesia to the authorized officials in the partner country/jurisdiction or vice versa.

There are three categories of AEOI and their implementation in 2022.

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 2022, DGT received AEOI information on withholding tax data from 5 partner countries/jurisdictions (inbound withholding) and sent AEOI information on withholding tax data to 4 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 2022, DGT received CbCR information from 48 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 2022, Indonesia received financial information from 91 partner countries/jurisdictions on Indonesian financial account holders or Indonesian taxpayers (inbound AEOI CRS). It sent financial information to 74 partner countries/jurisdictions on foreign financial account holders or non-resident taxpayers (outbound AEOI CRS).

SUPPORTING FUNCTIONS OVERVIEW

A. ORGANIZATIONAL STRUCTURING

1. Tax Dispute Settlement Through the Court Process

Tax dispute settlement is handled by the authorized parties at the Head Office, RTO, or TO levels in accordance with the provisions in the field of organization and work procedures. Prior to 2022, the distribution of tasks for resolving tax disputes was carried out as follows:
a. resolution of non-objection requests is at the TO and RTO,
b. resolution of objection requests is at the RTO, and
c. resolution of disputes through litigation is at the Head Office.
In addition to dividing tasks and ensuring accountability, the distribution of tasks for resolving tax disputes is also aimed at equalizing the workload among DGT units.

In 2021, there were more than 12,000 requests for appeal and lawsuit disputes submitted by taxpayers to the Tax Court, which had to be followed up by the Head Office, namely Directorate of Tax Objection and Appeal. In the same year, the Directorate of Tax Objection and Appeal also handled more than 4,000 requests for *Review* that were submitted to the Supreme Court. This shows that the Head Office carries a heavy duty in resolving tax disputes. This prompted DGT to conduct organizational restructuring related to the tax disputes resolving process through the courts.

After ensuring the readiness of infrastructure and human resources in the field of litigation, in October 2021, DGT issued the Director General of Taxes Decree No. KEP-393/PJ/2021 which contains the granting of authority to the RTO to carry out the tasks of resolving tax disputes through litigation. Based on this policy, the Large Taxpayers RTO was appointed to carry out the tasks of resolving tax disputes through litigation in the form of appeals and lawsuits, effective January 1, 2022. The Director General of Taxes Decree No. KEP-393/PJ/2021 also stipulated that the Directorate of Tax Objection and Appeal is given the task and responsibility to evaluate the appeal and lawsuit hearings conducted by the Large Taxpayers RTO.

The evaluation of the implementation of the authority delegation showed the expected results. As such, DGT conducted further organizational restructuring related to the process of resolving tax disputes through the courts. Considering the location of the trial and the distribution of the trial panel in the Tax Court, in the third quarter of 2022, DGT increased the number of RTOs appointed to conduct hearings on appeal and lawsuit disputes and, at the same time, reorganized the distribution of tasks in units within the Directorate of Tax Objection and Appeal. Based on Director General of Taxes Decree No. KEP-444/PJ/2022, all RTOs in the Jakarta area were appointed to handle hearings on appeal and lawsuit disputes at the Tax Court, while the reorganization of the distribution of tasks in the units under the Directorate of Tax Objection and Appeal was stipulated in the Director General of Taxes Decree No. KEP-489/PJ/2022. Both regulations took effect on October 1, 2022.

2. Integration of Tax Consultant in the Financial Profession

Tax consultants have an important role in realizing a good self-assessment tax system. The Tax Consultant not only plays a role in providing services to taxpayers but also acts as an intermediary or liaison between taxpayers and the tax authority. Tax Consultant assists tax authorities in providing a correct understanding of tax provisions to taxpayers. Thus, the emergence of tax disputes that hamper state revenue is expected to decrease.

Tax Consultant, as part of the financial profession, shall be free from conflicts of interest and be required to improve their independence and objectivity. Based on this, in 2019 the Ministry of Finance began to prepare the integration of the development and supervision of the financial profession. Through the issuance of Minister of Finance Decree No. 898/KMK.01/2019, the Ministry of Finance established the stages of preparation for the integration of the development and supervision of the financial profession, one of which is Tax Consultant, which was originally carried out by the Secretariat of the Directorate General of Taxes, transferred to the Center for Financial Profession Supervisory.

Stages of Preparation for the Integration of the Development and Supervision of the Financial Profession

Phase I	Phase II	Phase III
a. Identification of provisions and regulations related to the financial profession b. Collection of data and information regarding the development and supervision of the financial profession c. Transfer of knowledge regarding the development and supervision of the financial profession	a. Dissemination to professional associations regarding the integration plan of development and supervision of the financial profession b. Preparation/refinement of regulations regarding organization and work procedures c. Preparation/refinement of technical regulations regarding the development and supervision of the financial profession	Implementation of guidance and supervision of the financial profession is carried out by Center for Financial Profession Supervisory after the tasks and functions of guidance and supervision of the financial profession are stipulated in the Minister of Finance Regulation concerning the Organization and Work Procedures of the Ministry of Finance.

Legal Basis: Minister of Finance Decree No. 898/KMK.01/2019

After going through a series of preparatory stages, the Minister of Finance then confirmed the transfer of the tasks and functions of developing and supervising Tax Consultant to the Center for Financial Profession Supervisory through the stipulation of Minister of Finance Regulation No. 118/PMK.01/2021 concerning the Organization and Work Procedures of the Ministry of Finance. The transfer has been implemented effectively as of September 9, 2022.

B. HUMAN RESOURCE CAPACITY AND MANAGEMENT DEVELOPMENT

1. Restructuring of Functional Positions

In line with the President's direction regarding simplification of bureaucracy through the establishment of functional positions that appreciate expertise and competence, in 2021 the Government established the functional positions of Tax Auditor and Tax Auditor Assistant respectively through the stipulation of Minister of Administrative and Bureaucratic Reform Regulation No. 66 of 2021 and Minister of Administrative and Bureaucratic Reform Regulation No. 67 of 2021.

In line with the establishment of the functional positions of Tax Auditor and Tax Auditor Assistant, supporting regulations are also needed to implement these two functional positions, including implementation instructions, job descriptions, position mapping, job competency standards, position ranking, formation, position allowances, and adjustment of performance allowance. In 2022, DGT and related parties has prepared and published the following regulations:

a. Minister of Finance Regulation No. 131/PMK.03/2022 concerning Guidelines for the Implementation of the Functional Position of Tax Auditor;
b. Minister of Finance Regulation No. 132/PMK.03/2022 concerning Guidelines for the Implementation of the Functional Position of Tax Auditor Assistant;
c. Minister of Finance Decree No. 19/KM.1/SJ.2/2022 concerning Job Description for the Functional Position of Tax Auditor Assistant; and
d. Minister of Finance Decree No. 20/KM.1/SJ.2/2022 concerning Job Description for the Functional Position of Tax Auditor.

2. Education Program

DGT carries out employee capacity development by providing opportunities for employees to continue their formal education to a higher level through official scholarships program as well as granting permit to attend non-official education at their own cost.

Provision of official study assignments is carried out based on Minister of Finance Regulation No. 18/PMK.01/2009 on Official Study Assignments in the Ministry of Finance. Sources of scholarship funding include Australia Awards Scholarships, Chevening, Fulbright, Korea International Cooperation Agency, the Indonesia Endowment Funds for Education, and Ministry of Finance scholarships.

Assignment of Scholarship Program, 2022

Level	Employee		
	Men	Women	Total
Associate Degree	121	126	247
Bachelor's Degree	31	13	44
Undergraduate	13	8	21
Domestic Graduate	52	24	76
Linkage Graduate	2	2	4
International Graduate	52	20	72
Domestic Postgraduate	2	1	3
International Postgraduate	5	4	9
Total	278	198	476

Note:
The figure above shows the total study assignments issued in 2022, not total staff in education assignment status.
Source: Secretariat of the Directorate General of Taxes

Issuance of Own-cost Education Permit, 2022

Level	Employee		
	Men	Women	Total
Associate Degree	860	767	1,627
Bachelor's Degree/Undergraduate	1,009	757	1,766
Graduate	470	150	620
Postgraduate	17	2	19
Professional Education	5	-	5
Total	2,361	1,676	4,037

Note:
- The figure above is the number of permits issued in 2022.
- Overall, there are 10,899 employees who were currently studying at their own cost based on the issuance of permits in 2022 and prior years.

Source: Secretariat of the Directorate General of Taxes

3. Training and Short Course

The implementation of training and short courses is aimed at the development and improvement of employee competencies. DGT organizes this activity in accordance with Minister of Finance Regulation No. 216/PMK.01/2018 on Human Resource Development Management in the Ministry of Finance and Director General of Taxes Regulation No. PER-18/PJ/2019 on Employee Competency Development in the Directorate General of Taxes.

The implementation of employee training within the Ministry of Finance is carried out by the Financial Education and Training Agency (BPPK). Training is carried out using several methods, namely in-person training, remote training (PJJ), action learning, and e-learning modules.

Employee Training, 2022

Type	Frequency	Employee		
		Men	Women	Total
Pre-service Training	7	432	599	1,031
In-service Training:				
a. Leadership Training	3	55	15	70
b. Technical Training	473	119,285	67,695	186,980
c. Functional Training	41	1,291	565	1,856
Total	524	121,063	68,874	189,937

Source: Secretariat of Directorate General of Taxes

Short courses are held by cooperating with the Ministry of Finance/DGT and donor agencies or tax institutions in other countries. This activity is held in the context of exchanging knowledge, exchanging information regarding tax policies and the implementation of tax regulations and practices that occur in partner countries, or discussing certain issues such as gender mainstreaming.

During 2022, most short courses were still carried out online considering that the Covid-19 pandemic is not yet over. There were only three short courses that are carried out offline, namely the 23rd Meeting of OECD Task Force on Tax Crimes and Other Crimes (TFTC) in France, Virtual Assistant Study VIS in Australia, and Gender Mainstreaming in the Public Sector in Australia.

Employee Assignment to Participate in Short Course, 2022

Location/Institution	Employee		Total
	Men	Women	
ADB	-	1	1
Australia	-	5	5
GIZ	43	15	58
IBFD	35	15	50
Japan	4	3	7
Malaysia	1	-	1
OECD	5	-	5
Prospera	3	13	16
People's Republic of China	1	3	4
Thailand	2	1	3
Total	94	56	150

Source: Secretariat of Directorate General of Taxes

4. 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 mastery of competences in a position or job. OJT participants comprise Civil Servant Candidates and Civil Servants who have just been appointed to assume certain executive or functional positions, hereinafter referred to as In-Service OJT.

OJT is carried out at the office where OJT participants are interned or placed. There are two types of OJT guidance material, namely SOPs for Civil Servant Candidates and guidance modules for In-Service OJT participants. The stages of OJT consist of:

a. making guidance plan schedules and recording them in the Personnel, Finance, and Assets Information System (SIKKA) app;
b. implementation of mentoring;
c. filling out participant questionnaires/journals and mentor questionnaires in SIKKA app;
d. filling in participant analysis/problem analysis tables and preparing simple final assignment reports;
e. implementation of the workshop in the form of presentation of participant analysis or final assignment report; and
f. filling in final conclusions or recording workshop grades and final assignment reports on the SIKKA app.

In 2022, DGT held two OJT, namely OJT for Civil Servant Candidates who graduated from Polytechnic of State Finance (PKN STAN) in 2021 and In-Service OJT for Account Representatives, Tax Objection Reviewer, Functional Tax Auditor, Functional Tax Appraiser, Tax Bailiff, and Treasurer. This year, DGT also began compiling OJT Modules for the positions of Tax Instructor and Tax Instructor Assistant. This OJT module is planned to be divided into three parts, namely:

a. Instructor OJT Module regarding Tax Education;
b. Instructor OJT Module regarding Tax Administration Settlement; and
c. Instructor OJT Module regarding Contact Center.

Implementation of On-The-Job Training (OJT), 2022

Type of OJT	Total Organizers	Total Participants			Time Period
		Men	Women	Total	
Civil Servant Candidates	84	120	181	301	26 weeks, which starts no later than the first week of the month following the month of appointment
Account Representative	241	508	527	1.035	26 weeks, starting on January 3, 2022, until July 29, 2022
Tax Bailiff	113	102	21	123	26 weeks, which starts no later than the first week of the month following the month of appointment
Tax Objection Reviewer	21	86	22	108	
Functional Tax Auditor	59	32	31	63	
Functional Tax Appraiser & Functional Tax Appraiser Assistant	83	67	35	102	
Treasurer	46	29	17	46	14 weeks, which starts no later than the first week of the month following the month of appointment
Total	647	944	834	1,778	

Source: Directorate of Internal Compliance and Apparatus Transformation

5. Assessment Center

Assessment center is a competency-based assessment conducted on employees using various evaluation techniques, methods, and measuring instruments.
The implementation of the assessment center at DGT is carried out based on Minister of Finance Regulation No. 47/PMK.01/2008 concerning the Assessment Center of the Ministry of Finance.

The Directorate of Internal Compliance and Apparatus Transformation, as the administrator of the assessment center at DGT, is responsible for preparing the implementation of the assessment center up to the submission of the Individual Assessment Center Report.
The report contains employee competency profiles which can be used for employee development, promotion, and transfer.

In 2022, DGT still held online assessment center so that assessees only need to take part in the assessment from their respective offices.
The implementation of the assessment center throughout 2022 amounted to 12 batches for Administrator Officials, 48 batches for Supervisory Officials, and 1 batch for Executive and equivalent Functional Officials.

Assessment Center, 2022

Type	Total Batch	Total Participants
Supervisory Officials	48	1,067
Administrator Officials	12	190
Executive and equivalent Functional Officials	1	46

Source: Directorate of Internal Compliance and Apparatus Transformation

6. e-Learning

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. DGT continues to develop this type of learning program, both through improving the StudiA app and creating learning content. The e-learning developments implemented by DGT in 2022 include:

a. module development in the context of user and course administration needs;
b. case resolution on the page via helpdesk menu, email, and WhatsApp;
c. finalization of the Dividend Income Tax learning video;
d. finalization of the Basics for Tax Treaty (P3B) video;
e. microlearning videos with various topics including comparison of the Income Tax Law, Job Creation Law, and HPP Law, business processes for monitoring regional taxpayers, handling criminal acts in the field of taxation, Permanent Establishments, and Exchange of Information on Request; and
f. taxation learning module with topics concerning General Provisions and Tax Procedures, Income Tax, VAT, Land & Building Tax, Stamp Duty, Account Representative, and Tax Objection Reviewer.



134,470

independent learning activities carried out via StudiA throughout 2022

Effective Communication is the most accessed course at StudiA in 2022 with a total of 43,016 employees accessing it. The number of users of this course is quite large compared to other courses since Effective Communication is designated as one of the programs in Internal Corporate Value (ICV).

Realization of e-Learning using StudiA, 2022

No.	Course Subjects	Total Access
1.	Effective Communication	43,016
2.	Dividends on Other Income Excluded from Income Tax Objects	12,377
3.	Problem Solving and Decision Making	9,216
4.	Managing Stress and Pressure	7,351
5.	Special Relationships in Tax Legislation Provisions	6,848
6.	Creative Thinking	6,280
7.	Basic Introduction of Tax Treaty	5,082

No.	Course Subjects	Total Access
8.	Handling of Tax Invoices with Buyer's NPWP "000"	4,536
9.	Interpersonal Skill	3,934
10.	Handling the Attitude Virus in the Workplace	3,922
11.	Tax Treatment on Joint Operation	2,805
12.	Performance Management	2,469
13.	Compliance Risk Management	2,082
14.	Account Representative Supervision	1,412
15.	(Tutorial) Submission of Tax Return Form 1770 SS via e-Filing	1,283
16.	Dominant, Influence, Steadiness, Compliance	1,047
17.	Determination of Stamp Duty Collectors and Procedures for Collecting, Depositing and Reporting Stamp Duty	984
18.	Director General of Taxes Regulation No. PER-03/PJ/2022	961
19.	Plan, Do, Check, Act	832
20.	Others	18,033
Total		134,470

Source: Directorate of Internal Compliance and Apparatus Transformation

7. In-House Training dan Leadership Development Program

Other employee competency development methods regulated by Director General of Taxes Regulation No. PER-18/PJ/2019 is In-House Training (IHT) and Leadership Development Program (LDP). DGT organizes IHT to reduce the competency gap contained in the Individual Assessment Center Report and to prepare for promotion exams. IHT can be held in the form of knowledge sharing sessions, workshops, dissemination, and technical guidance, with material regarding technical and socio-cultural competencies. The implementation of the LDP is aimed at improving managerial competence which plays an important role in forming organizational culture and developing quality leadership character.

Each office within DGT can organize IHT by referring to the instructions for implementing activities and using the budget issued by the Head Office. Throughout 2022, DGT offices have held 4,306 IHT activities.

Implementation of In-House Training (IHT), 2022

Description	Total
Implementation of IHT	4,306 activities
Organizing Unit	345 units
Average IHT per Office	12.5 activities

Source: Directorate of Internal Compliance and Apparatus Transformation

There are three types of LDP held by DGT, respectively for Primary High Leadership Officials, Administrator Officials and Supervisory Officials. The Directorate of Internal Compliance and Apparatus Resource Transformation oversees organizing the LDP for Primary High Leadership Officials and Administrator Officials, while the LDP for Supervisory Officials is organized by each echelon II level unit. In 2022, the Directorate of Internal Compliance and Apparatus Transformation and 34 RTOs has held LDP for Supervisory Officials.

8. Woman to Women Coaching

Woman to Women Coaching is a one-on-one coaching activity that involves female leaders acting as coaches and provides opportunities for all female employees to become coachees.

In 2022, DGT held Woman to Women Coaching with the theme "Learn from Others, to Become Leading". Through Woman to Women Coaching, DGT hopes that coaches can provide encouragement and role models for other female employees, and that coachees are able to increase enthusiasm for work and study as well as harmonizing family life and career. DGT held this online coaching activity on July 20, 2022. The evaluation of the activity showed that the coachees were satisfied and considered the activity to be important.

C. STRENGTHENING OF TAX DATA GOVERNANCE

The slogan "valid data that flows automatically" has always been a top priority for DGT in supporting the achievement of tax revenues. DGT strives carry out the slogan by issuing regulations regarding data governance (Director General of Taxes Decree No. KEP-215/PJ/2021).

In 2022, DGT strengthened the data governance by preparing a Circular Letter Draft which is an implementation guide for Director General of Taxes Decree No. KEP-215/PJ/2021. The draft further explains the three main parts in Director General of Taxes Decree No. KEP-215/PJ/2021, namely: a) data governance organization; b) data management cycle; and c) data management.

Guidelines in the data governance organization section will provide direction regarding the operational model of data governance at DGT and the role of data governance administrators. This section will also provide an overview of the new role for business owners as those responsible for data and data providers, where these actors act as fellow data trustees to manage data according to predetermined data domains. Guidelines regarding the data management cycle contain details of the data management flow, starting from planning to evaluation and monitoring. The guidelines regarding data management contain rules in 10 areas which include: a) data architecture; b) data modeling and design; c) master and reference data; d) data storage and operations; e) integration and interoperability; f) enterprise data warehouse and business intelligence; g) documents and content; h) metadata; i) data security; and j) data quality.

In preparing this Circular Letter Draft, each business owner at DGT has provided input and approval for the Circular Letter Draft content. Apart from that, the material has also been harmonized with the provisions in the update of core tax administration system (CTAS). It is hoped that once CTAS has been implemented, DGT will not need to make many adjustments to the rules regarding data governance.

D. DEVELOPMENT OF INFORMATION AND COMMUNICATION TECHNOLOGY

In general, there are three agendas carried out by DGT in terms of information and communication technology (ICT) development, namely updating ICT policies, providing systems/applications for all business processes, and providing supporting systems for the CTAS renewal project.

1. Latest Information Technology Policy

In 2022, DGT issued several ICT policy updates which include: a) governance of service decommissioning; b) management of ICT blueprints and enterprise architecture; and c) interconnection and interoperability governance.

The issuance of service decommissioning governance aims to provide guidance on mechanisms and documentation as well as the relationships between the parties involved in service decommissioning. Matters regulated in this governance include: a) reviewing proposals for decommissioning services; b) implementation of temporary suspension of services; c) service decommissioning planning; d) pre-decommissioning service activities; e) service decommissioning activities; and f) post-decommissioning service activities.

DGT has further refined its ICT blueprint and enterprise architecture management guidelines, incorporating updates to the DGT Technology Standards Catalog to align with evolving advancements and adhere to enterprise architecture principles.

DGT publishes an interconnection and interoperability governance policy with the aim of providing guidance regarding mechanisms, standards, documentation and related party relationships in carrying out interconnection and interoperability carried out by the ICT unit. Some of the arrangements contained in this governance policy are: a) provision of interoperability services; b) registration and cooperation mechanism; c) development mechanism; d) operational mechanism for capacity changes and supervision; e) incident handling operational mechanism; f) interoperability service decommissioning mechanism; g) safety standards; and h) data and application standards.

2. Development of Information and Communication Technology

In 2022, DGT carried out several developments in information systems and tax applications which include developing new applications, changes (addition of modules and features) to applications, improvements to applications, development of data exchange applications. The application developed is intended to be used by taxpayers directly, other parties such as ministries/agencies for data exchange, as well as DGT employees. In total, the number of application developments, changes and improvements carried out by DGT throughout 2022 reached 148 activities.

Several application developments that were the highlights in 2022 are outlined in the following table.

Essential Application Development, 2022

Application Name	Description
e-PBK	e-PBK stands for Electronic Transfer (Pbk). This app is a service for taxpayers to apply for Pbk through the DJPOnline portal. This is to make it easier for taxpayers to obtain their rights and fulfill their obligations without having to come to the tax office where the taxpayer is registered.
e-SKD	e-SKD stands for Electronic Domicile Certificate (SKD). This app is used to create documents needed by foreign taxpayers (WPLN). These documents will be used as a supplement to obtain tax relief and be subject to Income Tax rate in accordance with Tax Treaty.
M-Pajak	M-Pajak is a mobile application for Android and iOS that provides services for taxpayers with the following features: tax history; digital NPWP card; latest information about taxation; deadline reminder for tax reporting and payment; record of turnover and calculation of Income Tax payable for MSMEs; check the location of the nearest tax office; billing code generation; forgot e-FIN.
XBRL-based Financial Report Submission	The XBRL-based financial report submission is an application that facilitates taxpayers in submitting XBRL-based financial reports. XBRL technology for financial reports in Indonesia has only been used by IDX and DGT.
Geothermal VAT Reimbursement	This application is used in submitting and paying geothermal VAT reimbursements submitted by geothermal entrepreneurs. The development of this application was carried out in collaboration with the Directorate General of Budget.

E. BUSINESS PROCESS DEVELOPMENT

1. Implementation of Financial Report Information Standardization (SILK)

The development of Financial Report Information Standardization (SILK) in extensible business reporting language (XBRL) format is expected to be able to overcome asymmetric information for financial report users through single reporting so that it can help maintain financial sector stability. The implementation of SILK is also in line with the plan to establish a Financial Reporting Single Window (FRSW) as a mandate for the implementation of Law no. 4 of 2022 concerning Development and Strengthening of the Financial Sector (UU P2SK). It is hoped that XBRL can support the paradigm shift in the tax ecosystem towards tax administration 3.0 which is increasingly integrated into the taxpayer system seamlessly.

In 2022, DGT has begun implementing the submission of SILK financial reports to 37 taxpayers. As a result, as many as 33 taxpayers successfully submitted financial reports and received the benefits of prepopulation of SILK financial report data in the Annual Tax Return for Corporate.

DGT, in collaboration with the University of Indonesia and funded by the donor agency Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH (GIZ), conducted research on the level of corporate taxpayer acceptance of XBRL for tax reporting using a frameworks combination between DeLone and McLean Information System Success Model (DMISS) and Technology Acceptance Model (TAM). The research results show that the success of implementing XBRL for tax reporting is influenced by four important factors, namely the quality of information produced by the system, subjective norms, the quality of the XBRL system for tax reporting, and the quality of services provided by DGT in the process of implementing XBRL for tax reporting. The research also recommends several characteristics of taxpayers as targets for expanding implementation, namely compliant taxpayers, state-owned enterprises, and multinational companies. These recommendations are the basis for a strategy to expand SILK implementation in 2023.

2. Knowledge Management

In accordance with Minister of Finance Regulation No. 226/PMK.011/2019 concerning Knowledge Management within the Ministry of Finance that knowledge management is a structured and systematic effort in developing and using knowledge owned through the process of identification, documentation, organizing, placing, disseminating and applying knowledge as an organizational intellectual asset.

Furthermore, in the 2020-2024 DGT Strategic Plan, it is stated that in current conditions, DGT does not yet have a special unit that handles or implements the knowledge management process. In addition, there are many sectoral knowledge portals or applications that are run without integration, collaboration, and uniformity in management. Therefore, DGT is implementing a knowledge management improvement strategy that focuses on the aspects of organizational/task and function, technology, and business process.

Achievements of of knowledge management development at DGT in 2022 include the following:

a. Organizational/task and function aspect
   The stipulation of Director General of Taxes Decree No. KEP-622/PJ/2022 concerning Coordination of the Implementation of Tasks and Functions in the Transition Period Towards Organizational Change in the Head Office of the Directorate General of Taxes, where units at the Head Office are given tasks and functions that support the management and implementation of knowledge management policies.
b. Technology aspect
   DGT has completed the Application Development Study of DGT Knowledge Management System (KMS) with 35 functional requirements (FR).
c. Business process aspect
   DGT has prepared an SOP for implementing knowledge management and a draft of Director General of Taxes Decree regarding knowledge management guidelines.

3. Development of Voluntary Disclosure Program's Business Process

The implementation of Voluntary Disclosure Program is carried out completely electronically so that DGT requires several application developments by first carrying out an in-depth study which is outlined in the analysis document. Several analysis documents related to application development of Voluntary Disclosure Program prepared in 2022, namely: a) Analysis Document of Application Development Request for Voluntary Disclosure Program; b) Analysis Document of Application Development for Main Dealer Reporting; and c) Analysis Document of Application Development for Repatriation Reporting, Investment and Non-Investment Reporting of Net Assets of Taxpayers Participating in the Voluntary Disclosure Program.

The Voluntary Disclosure Program application development implemented by DGT based on the above study includes, among others, as follows:

a. development of web services related to Voluntary Disclosure Program reporting, cancellation of Net Asset Disclosure Certificate, and confirmation of Voluntary Disclosure Program participation;
b. addition of blocking feature for Transfer of KAP/KJS 411128/427 and 411128/428 in the SIDJP application;
c. addition of blocking feature of Annual Tax Return correction for Tax Year 2016—2020 for taxpayers who follow Policy II after receiving a Notice of Voluntary Disclosure Program on the TPT Online application;
d. application development of Net Asset Disclosure Certificate cancellation:
e. application development for the submission of Voluntary Disclosure Program data for Policy I.1, I.2, and I.3 criteria on the Apportal app;
f. the development of an application to create a nominative list of taxpayers who will be invited to participate in the Voluntary Disclosure Program on the Apportal app;
g. application development for the submission of Voluntary Disclosure Program data for Policy II.1, II.2, II.3, II.4 criteria on the Apportal app;
h. application development of List of Repatriated Taxpayers of Voluntary Disclosure Program on the Apportal app;
i. application development of Voluntary Disclosure Program data monitoring dashboard on the Mandor app;
j. development of data flagging for taxpayers who participate in Voluntary Disclosure Program on the Approweb app;
k. application development of post-Voluntary Disclosure Program follow-up on the Apportal app.

4. Supervision Business Process

Improvement of the supervision business process was carried out through the issuance of Circular Letter No. SE-5/PJ/2022 concerning Supervision of Taxpayer Compliance, by sharpening the alignment between supervisory business processes with other relevant business processes and accommodating developments in information technology.

Circular Letter No. SE-5/PJ/2022 serves as a guideline for implementing the end-to-end taxpayer compliance monitoring business process which consists of planning, implementation, follow-up, as well as monitoring and evaluation of supervision. The main objective of improving the supervision business process as stated in this Circular Letter is to increase the efficiency and effectiveness of supervision to realize sustainable taxpayer compliance, as well as support the achievement of optimal tax revenues.

5. Payment Business Process

Developments carried out by DGT in the payment business process include: a) development of a restitution dashboard; b) expansion of tax payments through the Laku Pandai Agent; c) preparation of guidelines for calculating and providing interest rewards, and d) digitizing transfers via e-Pbk app.

6. Registration Business Process

Developments carried out by DGT in the registration business process include: a) development of appointment revocation for collector of VAT of Trading through Electronic System on the PMSE Portal app; b) development of business processes and applications for matching and updating NPWP with NIK; c) providing an independent data updating dashboard on the DGT portal application; and d) application development for reporting repatriation, reporting investment and non-investment of net assets of Voluntary Disclosure Program participant taxpayers.

7. Joint Business Process and Information Technology

Developments in the joint business process and information technology in 2022 include the development of an integrated service and supervision system between DGT, DGCE, DGB, DGFB and the National Single Window Agency. The output of this development is the implementation of single submission, single document, single profile, and single treatment in export, import, excise, facility area, and non-tax state revenue (PNBP), as well as the national implementation of fully electronic endorsement in Free Trade Zone and Free Port.

8. Administrative Services Business Process

As part of the development of the administrative services business process, in 2022 DGT has developed a business process for completing requests and administering Sales Tax on Luxury Goods exemptions and refunds for motorized vehicles. Several related procedures have been prepared, namely: a) completion of requests for Notice of Exemption of Sales Tax on Luxury Goods submitted electronically and submitted directly to the tax office; b) replacement for Notice of Exemption of Sales Tax on Luxury Goods; c) cancelation of replacement for Notice of Exemption of Sales Tax on Luxury Goods; d) completion of requests for Sales Tax on Luxury Goods refunds on imports or acquisition of motor vehicles that should be subject to lower rate of Sales Tax on Luxury Goods; and e) completion of requests for Sales Tax on Luxury Goods refunds on the import or acquisition of motor vehicles that are exempt from the imposition of Sales Tax on Luxury Goods.

9. Business Process of Income Tax on Income from Transfer of Land and/or Building Rights

In order to provide convenience, legal certainty, and improve services to taxpayers while increasing partnerships and cooperation with notaries and Land Deed Registrar (PPAT), in 2022 DGT issued Director General of Taxes Regulation No. PER-8/PJ/2022 concerning Procedures for Researching Evidence of Fulfillment of the Obligation to Pay Income Tax on Acquisition of Right on Land and/or Building (PPHTB), and Sale and Purchase Agreement for Land and/or Building as well as its amendment.

Improvement of business processes related to PPHTB carried out by DGT based on procedures regulated in Director General of Taxes Regulation No. PER-8/PJ/2022 includes the development of the e-PHTB Notary/PPAT application. DGT developed this application to improve its services to the public by making it easier to access formal research requests for proof of fulfillment of PPHTB payment obligations. With this application, requests which previously could only be submitted through two channels, namely directly to the tax office or via e-PHTB at DJPOnline, can then be submitted by the Notary/PPAT as the taxpayer's attorney through the e-PHTB Notary/PPAT application. The use of e-PHTB at DJPOnline and e-PHTB Notary/PPAT also reduces service time. This is due to the formal research product in the form of a Certificate can be issued instantly (real time) if the application requirements are complete and appropriate.

10. Business Process of Data Quality Management

To standardize and simplify the business process of regular report submission, DGT issued Circular Letter No. SE-3/PJ/2022 concerning Form, Content and Code of Regular Reports in DGT. This Circular Letter is a form of

development of regular report management at DGT, which was previously submitted in hardcopy and compiled manually and then converted into an electronic document which is submitted online via the information system.

Issuance of Circular Letter No. SE-3/PJ/2022 is in line with DGT's efforts to realize e-government in all existing business process. This new regular report submission governance will make it easier for all DGT offices to carry out regular report administration effectively and efficiently, which in turn will have an impact on improving the quality of data and/or information.

In relation with the development of data quality management business process, DGT is currently developing a Fiscal Loss Compensation dashboard. The development of this dashboard is also to fulfill the assessment criteria for the Tax Administration Diagnostic Assessment Tool (TADAT) on the contribution indicator for the process of preparing the state revenue prognosis (P8-26). In this assessment, the tax administration will get a score of A if it is able to regularly monitor and report the amount of fiscal losses that can be compensated for in the future which could potentially reduce state revenues.

The Fiscal Loss Compensation Dashboard will make it easier for DGT offices to monitor the value of fiscal loss compensation reported by taxpayers and detect taxpayers who report losses and compensate incorrectly.

F. PUBLIC RELATIONS

2022 was a year full of challenges for DGT's public relations. The main public relations programs of DGT resulting in various important policies in the tax sector that were issued or has begun to be implemented in 2022 which aimed at encouraging economic recovery. In HPP Law, there are at least two highlighted main issues, namely the implementation of Voluntary Disclosure Program and the use of National Identity Number as Tax Identification Number. To manage this main issue, DGT shall implement a comprehensive public relations strategy to encourage the achievement of policy-making goals and minimize public unrest over the implementation of the policy.

In addition to HPP Law which is the main public relations program of DGT, several regular programs which are also a priority to be communicated with the public, including: e-Filing campaign, tax awareness, Tax Reform, Tax Awareness Inclusion, compliance monitoring, law enforcement, tax incentives and tax facilities related to the Covid-19 pandemic, and VAT on Trade through Electronic System.

In preparing a public relations strategy, DGT elaborates each program based on target audience, priorities, key messages, publication materials, and channels. DGT also implements supporting public relations strategies, including optimizing the use of online media and social media.

DGT Public Relations Communication Channel

Primary Communication Channel	Secondary Communication Channels
The main channel that shall exist and be used for every program/activity organized by DGT. The channel includes website www.pajak.go.id, DGT's official social media (Facebook, Twitter, Instagram, YouTube), and OOH media (billboards/banners owned by DGT offices or rented from third parties).	Special channel used for a particular program/activity, tailored to the target audience and budget availability of each office. This channel includes direct face-to-face meetings, virtual meetings using video conferencing devices, print and electronic media (radio/television), press conferences, and email/SMS blasts.

Another important public relation carried out by DGT includes media relations, in which the print, electronic, and online media are currently the main source of public information. DGT, which has a variety of sensitive issues surrounding taxes, needs to always maintain relationships and embrace the media. This relationship is needed so that every tax program implemented by the DGT can be assisted by media dissemination with the same essential messages as the aims and objectives of the program.

The Directorate of Tax Dissemination, Services, and Public Relations, as DGT's public relations unit at the central level, continues to monitor the effectiveness of the implementation of public relations strategies by holding special coordination meetings with public relations units in operational offices, supervising on public relations activities, as well as carrying out regular monitoring and evaluation of public relations activities.

Several public relations programs carried out by DGT throughout 2022 are described as follows.

1. Podcast Cermati

Podcast Cermati (Cerita Reformasi Terkini) is one of DGT's public relations to disseminate tax information to the public in audio-visual form via the YouTube channel @DitjenPajakRI.

The content of Podcast Cermati is the latest issues in the field of taxation, which are selected based on the results of media monitoring to mitigate the pros and cons opinions circulating in the community and news with sensitive and negative sentiments. Podcast Cermati has influenced media coverage of current issues by providing a positive narrative that aligns with the DGT's messaging.

Podcast Cermati Broadcast, 2022

Episode	Title	Publish Date	Viewer	Like	Media Coverage
I	Last Call of Voluntary Disclosure Program	June 30, 2022	21,097	171	31 news
II	Is there such a thing as Tax Day?	July 14, 2022	3,853	98	5 news
III	Still Hesitant about using National Identity Number as Tax Identification Number?	August 10, 2022	8,183	163	34 news
IV	Does the Tax Cluster of Job Creation Law Really Provide Ease?	September 5, 2022	3,670	180	5 news
V	Soaring Taxes	October 11, 2022	2,763	106	32 news
VI	2022 Snapshot	December 29, 2022	3,073	100	59 news

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

Through Podcast Cermati, DGT can improve the quality of public services, especially in terms of budget efficiency, speed of obtaining information, and ease of access to the public.

2. Spectaxcular 2022

Spectaxcular is an annual tax return submission campaign organized by DGT offices in various regions. The Spectaxcular 2022 was held simultaneously nationwide on March 23, 2022. The 2022 campaign was aimed at encouraging taxpayers to file their annual tax returns and to encourage taxpayers to participate in the Voluntary Disclosure Program.

3. Press Conference, Media Briefing, dan Media Gathering

DGT uses the media to disseminate tax information to the public. In 2022, DGT held two independent press conferences, on January 3, 2022, and July 1, 2022, with the theme of the Voluntary Disclosure Program (PPS), as well as 68 press releases on selected newsworthy topics.

Press Releases, 2022

No.	Date	Subject
SP-01/2022	January 3, 2022	Voluntary Disclosure Program is Ready to Launch
SP-02/2022	January 7, 2022	94 Trade through Electronic System Actors are Subjected to Collect and Pay VAT
SP-03/2022	January 12, 2022	The Government Extends Health Incentives Until the End of June 2022
SP-04/2022	January 13, 2022	Now, Refunds up to Rp5 Billion Get an Early Refund
SP-05/2022	January 20, 2022	DGT Continues to Disseminate HPP Law in Surabaya
SP-06/2022	January 21, 2022	Malang Becomes the Fifth City of HPP Law Dissemination Roadshow
SP-07/2022	January 26, 2022	Government Exempts Four Documents from Stamp Duty
SP-08/2022	February 2, 2022	Effective Starting Today, Check Out the Following FTZ VAT Provisions!
SP-09/2022	February 3, 2022	Government Extends Tax Incentive Provision During Pandemic
SP-10/2022	February 4, 2022	MSME Booths Participate in the Dissemination of HPP Law in Medan
SP-11/2022	February 21, 2022	Private Placement of Government Bond for Voluntary Disclosure Program Fund
SP-12/2022	February 23, 2022	From Udemy to Twitch, DGT Appoints More Collectors of VAT from Trade through Electronic System
SP-13/2022	February 25, 2022	Final Income Tax Rate for Construction Services Decrease
SP-14/2022	March 1, 2022	Minister of Finance Determines 332 Investment Destination Industries for Voluntary Disclosure Program
SP-15/2022	March 3, 2022	DGT Ensures Taxpayer Data is Safe
SP-16/2022	March 4, 2022	President Jokowi Invites the Public to Immediately File Annual Tax Return
SP-17/2022	March 7, 2022	Vice President Urges Public to File Annual Tax Return on Time
SP-18/2022	March 8, 2022	Setting Example, State Officials File Annual Tax Return Today
SP-19/2022	March 10, 2022	DGT Holds Dissemination of HPP Law in Semarang
SP-20/2022	March 18, 2022	Dissemination of HPP Law in Palembang Targets Taxpayers in 6 Provinces
SP-21/2022	March 23, 2022	Spectaxcular 2022, Tax Campaign Through Talk Shows and Entertainment
SP-22/2022	April 1, 2022	VAT Reform Prioritizes a Sense of Fairness
SP-23/2022	April 5, 2022	The Government Issues Fourteen Derivative Regulations of HPP Law
SP-24/2022	April 11, 2022	Value Added Tax on Self-Construction Activities (PPN KMS) Is Now Easier, Fairer, and More Certain
SP-25/2022	April 11, 2022	VAT on Agricultural Products is Only 1.1% of Sales Price
SP-26/2022	April 12, 2022	VAT on Used Motor Vehicles, Now Simpler!
SP-27/2022	April 12, 2022	Religious Services Still Not Subject to VAT!
SP-28/2022	April 13, 2022	Attention! VAT for Financial Technology Services is Applied to Service Costs, Not Transaction Values
SP-29/2022	April 13, 2022	Seeking Fairness, Government Taxes Cryptocurrency Assets
SP-30/2022	April 14, 2022	Starting April 2022, Canva, HBO, and Ask.FM are Required to Collect VAT of Trade through Electronic System
SP-31/2022	April 19, 2022	Director General of Taxes at the Dissemination of HPP Law in Makassar: Join Voluntary Disclosure Program!

No.	Date	Subject
SP-32/2022	May 19, 2022	Integration of Population Data and Tax Data Towards the Implementation of NIK as NPWP for Individual Taxpayers May 19, 2022
SP-33/2022	June 7, 2022	DGT Does Not Tolerate Violence
SP-34/2022	June 9, 2022	Tax Administration Made Easier with NIK as NPWP
SP-35/2022	June 15, 2022	The Number of Voluntary Disclosure Program Participants Surged
SP-36/2022	June 28, 2022	System Interoperability Supports DGT Service Quality
SP-37/2022	July 1, 2022	Voluntary Disclosure Program Wraps Up, What Are the Accomplishments?
SP-38/2022	July 6, 2022	The Government Successfully Collected Rp7.1 Trillion in Digital Taxes
SP-39/2022	July 7, 2022	The Government Appreciates MK's Rejection of the Material Review of HPP Law
SP-40/2022	July 8, 2022	Director General of Taxes Emphasizes This as He Inaugurates Supervisory Positions
SP-41/2022	July 14, 2022	Director General of Taxes Speech at the 2022 Tax Day Ceremony
SP-42/2022	July 19, 2022	In Commemoration of Tax Day, DGT Launches NIK as NPWP
SP-43/2022	July 21, 2022	Check Out the New NPWP Format!
SP-44/2022	July 22, 2022	DGT Explores Tax Potential, Find Out How
SP-45/2022	July 22, 2022	Good News, Government Extends Tax Incentives Again
SP-46/2022	August 1, 2022	Economy Improves, Economy Soars
SP-47/2022	August 3, 2022	Electronic System Provider (PSE) and Trade through Electronic System (PMSE), What's the Difference?
SP-48/2022	August 18, 2022	Taxes Encourage Young Generation to Build the Country
SP-49/2022	August 25, 2022	Continued Dissemination of the Job Creation Law Strengthen Meaningful Participation
SP-50/2022	September 1, 2022	*2nd Asia Initiative Meeting Discusses Tax Transparency in the Asian Region*
SP-51/2022	September 9, 2022	Latest Update of VAT on Trade through Electronic System: 127 Collectors and Rp8.2 Trillion Collected Funds
SP-52/2022	September 15, 2022	DGT Optimizes Central and Regional Tax Collections
SP-53/2022	September 28, 2022	VAT Collectors Required to Use the 2022 Version of e-SPT
SP-54/2022	October 4, 2022	DGT and Traffic Corps (Korlantas) Collaborate to Secure State Revenue
SP-55/2022	October 4, 2022	Post-Voluntary Disclosure Program, Tax Revenue Back to Normal
SP-56/2022	October 5, 2022	DGT Investigators Confiscated Four Fuel Tank Trucks
SP-57/2022	October 19, 2022	Latest Update of VAT on Trade through Electronic System: 130 Collectors and Rp8.69 Trillion Collected Funds
SP-58/2022	October 27, 2022	DGT Hands Over Tax Evasion and Money Laundering Suspects to Prosecutors
SP-59/2022	November 1, 2022	HR Pillar Reform, DGT Holds 2022 Scholarship and Research Festival
SP-60/2022	November 8, 2022	Latest Update of VAT on Trade through Electronic System: 131 Collectors and Rp9.17 Trillion Collected Funds
SP-61/2022	November 29, 2022	Taxes Continue to Show Positive Performance in Q4 2022
SP-62/2022	December 6, 2022	Latest Update of VAT on Trade through Electronic System: 134 Collectors and Rp9.66 Trillion Collected Funds

No.	Date	Subject
SP-63/2022	December 8, 2022	Regulations Under HPP Law, VAT Cluster, See the Provisions
SP-64/2022	December 8, 2022	DGT Holds International Tax Conference for the First Time
SP-65/2022	December 14, 2022	Government Issues Derivative Regulations for HPP Law, General Provisions and Tax Procedures Cluster
SP-66/2022	December 15, 2022	Government Fully Maintains VAT Facilities
SP-67/2022	December 23, 2022	Legal Certainty in the Implementation of Preliminary Investigation
SP-68/2022	December 23, 2022	Government Adjusts Income Tax Regulations

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

DGT also carries out media briefings and media gatherings to disseminate tax information. DGT held six media briefings throughout 2022. The media gathering was held on November 29 to December 1, 2022, with a target audience of mass media. This activity aims to deliver information related to derivative regulations of HPP Law and State Budget information to the media.

Media Briefing, 2022

Date	Subject
April 1, 2022	Increase of VAT Rate
April 6, 2022	Issuance of 14 Minister of Finance Regulations as Implementing Regulations for HPP Law
May 27, 2022	Update on Tax Revenue including Voluntary Disclosure Program
August 2, 2022	Integration of NIK and NPWP, Tax Incentives, and Amplification of APBN Kita Press Conference July 2022
October 4, 2022	Latest State Revenue Achievements and Tax Information
December 16, 2022	Latest Tax Information

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

4. Intax Magazine

To provide internal communication channels, the Directorate of Tax Dissemination, Services, and Public Relations regularly publishes the Intax electronic magazine through DGT's internal public relations portal. Intax contains various sections such as news on the implementation of the latest tax policies/programs, information on important activities at DGT, profiles of office/employee achievers, issues and developments in tax practices in the world, as well as light articles on culture, hobbies and arts.

Issuance of Intax Internal Magazine, 2022

Issue	Theme
I – 2022	Strategy of Voluntary Disclosure Program
II – 2022	Increase of VAT Rate
III – 2022	Sexual Harassment in the Workplace
IV – 2022	Implementation of NIK as NPWP
V – 2022	Pledge to Serve the Institution
VI - 2022	Integrity

Note: Employees can access Intax via portaldjp/emagazine-page
Source: Directorate of Tax Dissemination, Services, and Public Relations

5. Performance of DGT Website

DGT's website (tax.go.id) is dedicated as an official site that can be accessed by the public and is a reference source for tax information as well as DGT representation on the internet. Throughout 2022, DGT website has published 11,527 content. A total of 6,202 are tax news content from all DGT offices, 4,698 flash photo content, 269 opinion articles, and 358 press releases.

DGT provides five landing pages on the website for disseminating information to taxpayers regarding Voluntary Disclosure Program, tax incentives, HPP Law, VAT on imports of digital products, ease of doing business in the tax sector, with the following links:

a. https://pajak.go.id/PPS contains Voluntary Disclosure Program information presented in Indonesian;
b. https://pajak.go.id/uu-hpp contains information on HPP Law presented in Indonesian;
c. https://pajak.go.id/id/pajakdigital contains VAT information on imports of digital products presented in Indonesian;
d. https://pajak.go.id/covid19 contains tax incentive information presented in Indonesian; and
e. https://www.pajak.go.id/klaster-kemudahan-berusaha-bidang-perpajakan contains information about the tax cluster of Job Creation Law which is presented in Indonesian.

DGT also provides a page in English whose content is constantly updated to provide useful information to stakeholders, especially foreign taxpayers.

Content Published on DGT Website, 2022

Content of Tax Website	Total
Tax News from All Offices	6,202
Flash Images	4,698
Opinion Articles	269
Press Release	358

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

Number of Accesses on DGT Website, 2022

Activity	2022	2021	2020
Session	22,885,609	32,408,380	74,121,188
Pageview	53,805,706	80,856,189	29,552,881

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

6. Social Media Activity

Until 2022, DGT has six official social media accounts which are used as a means of disseminating tax information to the public, namely: a) Facebook (Directorate General of Taxes); b) YouTube (Directorate General of Taxes); c) Instagram (@DitjenPajakRI); d) Twitter (@DitjenPajakRI); e) TikTok (Directorate General of Taxes RI); and f) LinkedIn (Directorate General of Taxes of the Republic of Indonesia). TikTok and LinkedIn are two additional channels that DGT has started using since 2020 to further expand the reach of communication to the public.

DGT's Social Media Activity, 2022

Social Media	Total Contents	Social Media	Total Contents
Facebook	499	Instagram	361
YouTube	70	TikTok	251
Twitter	2,320	LinkedIn	373

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

DGT Social Network Followers, 2018–2022

Social Media	2022	2021	2020	2019	2018
Facebook	249,576	246,821	235,652	225,152	218,334
YouTube	102,582	66,151	34,188	13,300	8,697
Twitter	240,018	209,656	169,317	136,302	88,300
Instagram	358,625	278,080	222,202	154,000	100,101
TikTok	110,248	43,814	-	-	-
LinkedIn	47,307	17,256	-	-	-

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

7. Public Relations Effectiveness Measurement

Public relations plays an important role in realizing a tax-conscious society, especially among the younger generation. Creating a character and tax-conscious culture is not just a one- or two-year job, but requires patience and consistency in doing so. Various positive information that exists in DGT shall be known by the public. Through the role of public relations, the message shall reach the public.

One of the indicators of DGT's success in achieving the strategic target of " effective education, service, and public relations" is measured from the results of the public relations effectiveness survey. In 2022, DGT collaborated with a third party, namely Frontier, to conduct a Service Satisfaction Survey and the Effectiveness of Dissemination and Public Relations.

Due to the fact that the Covid-19 pandemic has not yet subsided in 2022, the survey was conducted through recorded interviews using online media or by phone. The survey data is collected from August 8 to October 9 2022.

The tax public relations effectiveness was measured on the publication of service information during 2022, with the tagline as follows:

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

Furthermore, there are two dimensions that are measured from the publication of this information, namely public relations effectiveness and communication channel effectiveness.

Measuring the Effectiveness of Tax Public Relations, 2022

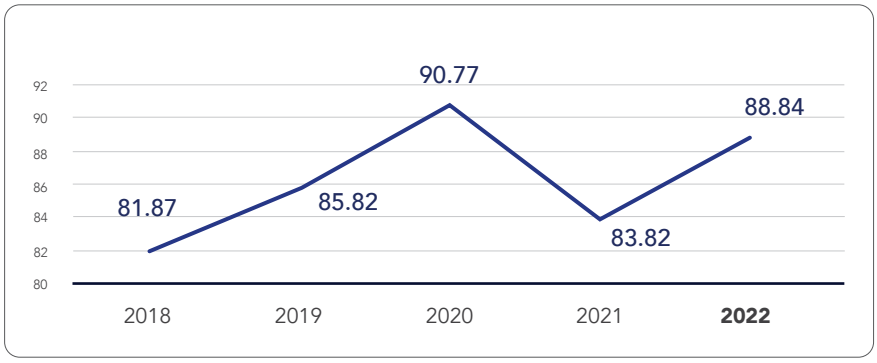
Dimension	Public Relations Effectiveness	Communication Channel Effectiveness
Variable	a. The tax tagline is clear and easy to understand b. Tax information has been published through various communication media c. Tax information is clear and easy to understand d. Tax information published as needed	a. DGT's official website pajak.go.id b. DGT's official social media c. Email blast d. WhatsApp blast e. Online mass media (newspapers, magazines, tabloids, etc) f. Television g. Radio h. Direct face-to-face communication
Effectiveness Index per Dimension	90.68	86.55
Overall Effectiveness Index	88.84	

Source:
- Final Report of DGT Service Satisfaction Survey and Effectiveness of Tax Dissemination and Public Relations in 2022,
- Directorate of Tax Dissemination, Services, and Public Relations

According to the survey, DGT obtained a tax public relations effectiveness index of 88.84 (scale of 100), an increase of 5.02 points from the previous year. Other results obtained based on a survey measuring the effectiveness of tax public relations in 2022 are as follows.

a. Of the five tax information taglines published by DGT in 2022, " File Tax Return, the Earlier the Better" received the largest percentage of taglines that have been seen, heard, or known;
b. In measuring the dimensions of public relations effectiveness, the clear and easy-to-understand tax tagline variable obtained the highest effectiveness value (92.06). Meanwhile, in measuring the dimensions of communication channel effectiveness, the direct face-to-face variable and DGT's official website obtained the highest effectiveness values (92.97 and 92.16, respectively).

Tax Public Relations Effectiveness Index, 2018—2022



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

G. DOMESTIC PARTNERSHIP

1. Cooperation Agreement/Mutual Agreement

DGT has established partnerships with many parties to support the task of collecting state revenues from the taxation sector. DGT continues to initiate and strengthen synergy and collaboration with agencies, institutions, associations, and other parties (ILAP) to improve supervision, service, and education to the public.

Supervision of tax compliance will be optimal if DGT has a strong tax database. To create a strong tax database, DGT needs broad access to receive and obtain financial information from ILAP. Tax law enforcement will also run optimally if there are integration with all existing law enforcement officials. Furthermore, the reach of tax education can be expanded and tax service convenience can be increased through ILAP participation and support.

Accordingly, it can be said that the quality of the partnership built by DGT and ILAP makes a major contribution in encouraging the successful implementation of tax collection.

The partnership between DGT and ILAP is carried out based on a mutual agreement contained in a Memorandum of Understanding (MoU) or cooperation agreement (PKS). In 2022, DGT has signed 13 MoUs/PKS with details as referred to in the following table.

Signing of Memorandum of Understanding/Cooperation Agreement, 2022

Date	Partnership	Subject of Agreement
March 16, 2022	The Directorate General of Taxes and the Association of Indonesian Tax Practitioners and Consultants (P3KPI).	Cooperation Agreement on the Implementation of Dissemination, Continuous Professional Education, and Empowerment of the Members of the Association of Indonesian Practitioners and Consultants (P3KPI) to Increase Public Voluntary Compliance in the Tax Sector
April 13, 2022	DGT and the National Police's Security Maintenance Agency	Cooperation Agreement on Security Assistance in Carrying Out Duties in the Taxation Sector
April 22, 2022	DGT and the Social Security Agency for Employment (BPJS Ketenagakerjaan)	Cooperation Agreement on Optimizing the Implementation of Duties and Functions in the Field of Taxation and Social Security for Employment
May 11, 2022	Bank Indonesia and DGT	Cooperation Agreement on Integrated Utilization and Monitoring of Foreign Exchange Data and/or Information related to Export and Import
May 19, 2022	The Directorate General of Population and Civil Registration and DGT	Addendum to the Cooperation Agreement concerning the Utilization of National Identification Number, Population Data and Electronic Identity Cards in the Services of the Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia
June 16, 2022	DGT and Deputy Attorney General for Special Crimes	Addendum to the Cooperation Agreement on Law Enforcement against Crimes in the Field of Taxation and Money Laundering Crimes
June 24, 2022	DGT and the Secretariat General of the Ministry of Education, Culture, Research and Technology	Cooperation Agreement on the Utilization of Tax Data with Education and Culture Data
June 28, 2022	DGT and PT Bank Mandiri (Persero) Tbk	Cooperation Agreement on Interoperability of Data and Banking Services related to Taxation in the Context of Tax Reform and Implementation of Taxpayer Status Confirmation
June 28, 2022	DGT and PT Bank Negara Indonesia (Persero) Tbk	Cooperation Agreement on Interoperability of Data and Banking Services related to Taxation in the Context of Tax Reform and Implementation of Taxpayer Status Confirmation
June 28, 2022	DGT and PT Bank Rakyat indonesia (Persero) Tbk	Cooperation Agreement on Interoperability of Data and Banking Services related to Taxation in the Context of Tax Reform and Implementation of Taxpayer Status Confirmation
August 10, 2022	The Government of Special Capital Region of Jakarta and DGT	Memorandum of Understanding on Tax Data Integration and Confirmation of Taxpayer Status in the Context of Optimizing Central and Regional Tax Revenues
October 4, 2022	DGT and Traffic Corps of the Indonesian National Police	Cooperation Agreement on the Exchange of Data and/or Information on Motor Vehicles and Taxation to Support State Revenue
December 12, 2022	DGT and Association of Tax Centers and Tax Academicians of Indonesia (Pertapsi)	Mutual Agreement on the Development of Tax Center and the Tax Academic Community

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

Apart from signing the MoU and PKS above, in 2022 DGT also carried out coordination and discussion of the MoU and PKS concepts with several other ILAPs, including the Financial Services Authority, the Ministry of Investment/ Indonesia Investment Coordinating Board (BKPM), and the Commodity Futures Trading Supervisory Agency (CoFTRA), as well as initiating collaboration with several banks to support DGT's interoperability readiness with other parties.

2. Tax Center Development

Through partnerships between DGT and universities and non-profit organizations, tax centers were established with the aim of increasing public awareness and concern about tax rights and obligations. Apart from being a center for tax information, education, and training, the tax center is also plays a role as a policy formulation partner and community empowerment partner. Activities carried out by the tax center include training, research, and academic studies, tax dissemination, provision of resource persons, and consultations.

To maintain and improve the role of the tax center, the Directorate of Tax Dissemination, Services and Public Relations carries out monitoring and evaluation of the tax center's performance per semester and also carries out development activities for the tax center.

399 Tax Centers

as of the end of 2022



Several activities related to the establishment and development of tax centers carried out by the Directorate of Tax Dissemination, Services, and Public Relations throughout 2022 include:

a. providing feedback/approval on 14 cooperation agreements on the establishment of tax centers submitted by RTO;
b. signing of MoU with Association of Tax Centers and Tax Academicians of Indonesia (Pertapsi);
c. implementation of Tax Center Gathering at Jawa Tengah I RTO;
d. implementation of Tax Talkshow Live UGTV held by Tax Center of Gunadarma University; and
e. organizing FGD with tax centers throughout Indonesia.

H. INTERNATIONAL PARTNERSHIP

1. Participation in International Forums and Partnership with Non-Donor Foreign Parties

Participation of DGT in international forums carries an agenda that is expected to have a positive impact on national interests. In addition to being a forum for exchanging ideas in designing ideal tax policies, contributions to international forums are also intended to maintain Indonesia's bilateral and multilateral relations with partner countries and international organizations.

DGT participation in international forums can take the form of sending delegations to attend forums held in partner countries, as well as participating in international-scale activities held in Indonesia. Such participation can be done through face-to-face meetings or teleconferences.

There were three international forums that were highlighted in 2022, namely G20, Asia Initiative, and Forum on Tax Administration (FTA). Explanations of these forums and the role of DGT participation are outlined as follows.

a. G20

G20 is a multilateral cooperation forum established in 1999 consisting of 19 countries and the European Union (EU) with middle to high income ranging from developing to developed countries. G20 represents more than 2/3 of the world's population, 75% of global trade, and 80% of global GDP. G20 has no permanent leader and the presidency function is held by one of the members for one year. Indonesia has been the G20 presidency since October 31, 2021 to November 16, 2022.

The G20 forum has two discussion tracks, namely the Finance Track and the Sherpa Track. The Ministry of Finance and Bank Indonesia are involved in the Finance Track discussions which include fiscal, monetary and real sectors policy, infrastructure investment, financial regulation, financial inclusion, and international taxation.

DGT plays an active role in the discussion of Issue Notes or draft Communiques related to international tax issues. The international tax issues discussed are as follows.

1) The International Tax Package, which discusses the Two-Pillar Solution, aims to address the international tax issues arising from globalization and digitalization. Pillar One seeks to allocate the right to tax business profits from the residence country to the market location country without being based on a physical presence basis. Pillar Two seeks to address tax competition through the provision of low corporate tax rates or incentives. Pillar Two will ensure that entities of multinational companies pay a minimum of 15% tax in each country/jurisdiction where the company conducts its business activities.
2) Tax Policy and Development discusses the challenges of tax policy and administration faced by developing countries, specifically as a result of Covid-19. Domestic Resource Mobilization (DRM) needs to be strengthened and implemented consistently to increase revenue and promote sustainable growth. The G20 ensures that there is ongoing support in the form of tax capacity building. In this regard, the G20 has held a Ministerial Symposium on Tax and Development. The relevant results of the activity are included in the G20/OECD Roadmap on Developing Countries and International Taxation published in October 2022.
3) Tax Policy and Gender Equality discusses gender equality and women's empowerment in tax policy to support inclusive growth. In January 2022, the G20/OECD Inclusive Framework on BEPS adopted the Tax Policy and Gender Equality report. The report analyzes various aspects of the approaches applied in different countries related to tax policy and gender that can serve as a basis for the G20 for further work in this area.
4) Tax Transparency discusses the global implementation of tax transparency and information exchange standards. The G20 supports the development of the implementation of tax transparency, including regional initiative such as the Asia Initiative. The G20 also welcomes the Crypto-Asset Reporting Framework and the amendment of the Common Reporting Standard, which are integral additions to the global standard for automatic information exchange.

b. Asia Initiative

Since the end of 2021, Indonesia has been actively involved in the formation of a regional initiative in the field of tax transparency and information exchange in the Asia region. Indonesia's involvement in the process of establishment of Asia Initiative began with the launch of this regional initiative at the plenary meeting of the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum OECD) held virtually on November 17, 2021. On that occasion, Minister of Finance Sri Mulyani Indrawati expressed her support for the establishment of a regional initiative in the Asia region that focuses on collective and inclusive efforts to increase understanding and awareness of the importance of tax transparency and information exchange in order to fight tax evasion and other forms of illicit financial flows.

Throughout 2022, Indonesia, represented by DGT, played a role in organizing or being actively involved in several Asia Initiative meetings, namely:

1) The 1st Asia Initiative Meeting
   The meeting of the heads of tax authorities was held on February 16, 2022, in Jakarta as part of the Indonesia's G20 Presidency 2022 Finance Track , which is one of the side events of the Finance Ministers and Central Bank Governors Meeting. Indonesia acted as the host, working with the Global Forum Secretariat, which is the initiator and secretariat of the Asia Initiative.

   The meeting was held in a hybrid format led by Director General of Taxes Suryo Utomo, and attended by 49 delegates from 18 Asia jurisdictions and representatives from international organizations including the Global Forum OECD, the Asian Development Bank (ADB), the Study Group on Asian-Pacific Tax Administration and Research (SGATAR), and the World Bank Group.

   The results of the 1st Asia Initiative Meeting are as follows: a) Director General of Taxes Suryo Utomo was elected as the Chair of the Asia Initiative 2022 and one of the Co-Chairs of the Asia Initiative 2023; b) the delegates agreed on two documents, namely the draft political declaration of the Asia Initiative and the governance proposal of the Asia Initiative.

2) Asia Initiative Ministerial Meeting and Signing Ceremony
   The event was held on July 14, 2022, in Bali and was also part of the Indonesia's G20 Presidency 2022 Finance Track. The Asia Initiative Ministerial Meeting and Signing Ceremony was attended by Finance Ministers and government officials at the ministerial level from 9 jurisdictions that were willing to sign the Bali Declaration. It serves as a political agreement and commitment to join as members of the Asia Initiative. The jurisdictions that were willing to sign the Bali Declaration are Brunei Darussalam, India, Indonesia, Japan, South Korea, Maldives, Malaysia, Singapore, and Thailand. In addition, Hong Kong (SAR), Macau (SAR), Pakistan, and the People's Republic of China also signed the Bali Declaration even though they were not present in person.

   On the same occasion, Minister of Finance Sri Mulyani Indrawati chaired a high-level meeting attended by finance ministers and ministerial level state officials, to discuss the acceleration of tax transparency and EOI agenda in the Asian region. The result of the meeting was that the finance ministers and state officials present agreed that political commitment and support from jurisdictional leaders was needed as a signal of willingness to join in global transparency cooperation in order to fight tax evasion and illicit financial flows.

3) The 2nd Asia Initiative Meeting
   As Chair of the Asia Initiative, Indonesia, represented by DGT, hosted a meeting of tax authority leaders from August 31 to September 2, 2022, in Bali. The Director General of Taxes, represented by Assistant to the Minister of Finance for Tax Compliance Affairs Yon Arsal, acted as the meeting leader.

   Overall, the meeting was attended by tax authority leaders or their representatives from 14 countries/jurisdictions as well as several delegations from international organizations that are partners of the Asia Initiative. The Asia Initiative officially welcomed two new members, Armenia and Mongolia, as well as a new partner, the Commonwealth Association of Tax Administrators (CATA). As of September 2, 2022, the Asia Initiative officially has 15 member countries/jurisdictions, namely Armenia, Brunei Darussalam, Hong Kong (China), India, Indonesia, Japan, South Korea, Macau (China), Maldives, Malaysia, Mongolia, Pakistan, Singapore, Thailand, and People's Republic of China, and is supported by five international organizations: the Global Forum OECD, the ADB, the World Bank, the IFC, and the CATA.

   Discussions at the 2nd Asia Initiative Meeting resulted in Note on Plan of Activities for the Asia Initiative. This document contains a high-level work plan that has been agreed upon by the members.

4) The 3rd Asia Initiative Meeting
The meeting was held on November 8, 2022, in Seville, Spain, as part of the 2022 Global Forum OECD plenary meeting. The meeting was chaired by Director General of Taxes Suryo Utomo as the Chair of the Asia Initiative and was attended in person by delegates from 9 member jurisdictions of the Asia Initiative and delegates from representatives of 4 international organizations.

In the meeting, the Chair of the Asia Initiative presented the developments that had taken place after the 2nd Asia Initiative Meeting in September 2022, including the results of the steps that had been taken by the Chair of the Asia Initiative and the Global Forum Secretariat to invite Asia jurisdictions that are members of the Global Forum but are not yet members of the Asia Initiative.

Some of the things that were presented by the Global Forum Secretariat in the meeting are as follows:
a) Note on Progresses of the Asia Initiative in 2022 which contains notes on the progress that has been made since the launch of the Asia Initiative at the Global Forum Plenary Meeting in 2021; and b) outline of the Asia Initiative annual report and draft questionnaire that will be used as the basis for the preparation of the Annual Asia Initiative Progress Report for 2022.

On this occasion, the delegates welcomed Kazakhstan as a new member of the Asia Initiative by signing the Bali Declaration on October 14, 2022. This meeting also agreed on the appointment of the Revenue Secretary of the Government of India as Co-Chair of the Asia Initiative for the period 2023-2024 supporting the Director General of Taxes of Republic of Indonesia.

c. FTA

FTA is an international cooperation aimed at improving the effectiveness of the tax system and increasing tax compliance around the world. On September 28-30, 2022, Director General of Taxes Suryo Utomo led the Indonesian delegation in the 15th FTA Plenary Meeting in Sydney, Australia. In the meeting, delegates from 46 countries agreed that FTA should continue to support the following priority areas: a) preparation for the implementation of the OECD's Two-Pillar Solution; b) digital transformation to provide seamless tax administration; and c) support for capacity building for tax authorities in developing countries.

In 2022, DGT also participated in the FTA – Mutual Agreement Procedure (FTA MAP Forum). This forum aims to strengthen cooperation between countries in resolving cross-border tax disputes and promote the use of the MAP mechanism to effectively resolve tax disputes. One of the results of the FTA MAP Forum is that DGT implements multilateral MAP practices as stipulated in Presidential Regulation No. 55 of 2022 on Adjustments to Regulations in the Field of Income Tax. In addition, the FTA MAP Forum also conducts peer reviews that maintain the quality of the implementation of MAP between Indonesia and Tax Treaty partner countries/ jurisdictions.

In addition to participating in various international forums, in 2022 DGT also held various cooperation activities with non-donor partner countries, such as tax authorities of other countries and international organizations. These activities include assistance for official visits/meetings, study visits, workshops, FGD (Focus Group Discussion), etc.

DGT's Participation in International Forums and Cooperation Activities with Non-Donor Partner Countries, 2022

Date	Venue/Media	Activity
January 5, 2022	Teleconference	CA meeting on APA/MAP between Indonesia and partner countries
January 11, 2022	Teleconference	CA meeting on APA/MAP between Indonesia and partner countries
January 20, 2022	Teleconference	CA meeting on APA/MAP between Indonesia and partner countries
February 3, 2022	Teleconference	FTA Tax Administration 3.0 Action 7 Knowledge Sharing Working Group
February 16, 2022	Jakarta, Indonesia	The 1st Asia Initiative Meeting
February 17, 2022	Teleconference	Virtual Meeting Large Business and International Programme
February 21, 23, 2022	Teleconference	40th Meeting of the Peer Review Group
February 22, 2022	Teleconference	CA meeting on APA/MAP between Indonesia and partner countries
March 8, 2022	Teleconference	International Tax Forum Meeting regarding Implementation of Pillar 1 and Pillar 2 between DGT and ATO
March 9, 2022	Teleconference	General Assembly Meeting 2022 ATAIC
March 28—30, 2022	Teleconference	WP10/GF Meeting on Crypto-Asset Reporting Framework (CARF)
March 28, 30, 31, April 1, 2022	Teleconference	CA meeting on APA/MAP between Indonesia and partner countries
March 29, 2022	Teleconference	Meeting with National Tax Service of Korea (NTS)
March 29—30, 2022	Teleconference	Steering Group Meeting
March 30, 2022	Teleconference	1st Virtual ATAIC Correspondent Meeting 2022
April 6, 2022	Teleconference	Joint International Taskforce on Shared Intelligence and Collaboration (JITSIC) Wealthy Population Expert Group (WPEG) Session 3
April 21—22, 2022	Teleconference	56th Meeting of the Forum on Harmful Tax Practices (FHTP)
April 26, 2022	Teleconference	FTA Large Business and International Programme (LBIP) / WP11 Joint Meeting
May 10—12, 2022	Oil & Gas Tax Office Jakarta, Indonesia	A comparative study by the Uganda Tax Authority
May 17, 2022	DGT Head Office, Jakarta, Indonesia	Comparative study by the Ministry of Finance of Bangladesh regarding internal compliance at DGT
May 17—20, 2022	DGT Head Office, Jakarta, Indonesia	Official visit and discussion regarding cooperation between IBFD and DGT
May 20, 2022	Teleconference	CA meeting on APA/MAP between Indonesia and partner countries
May 23, 2022	Teleconference	Joint DGT-OECD Virtual Workshop on Tax Treaties: Permanent Establishment, Services, Royalties, and the Prevention of Treaty Abuse
May 23—25, 2022	Teleconference	Joint DGT-OECD Virtual Workshop on Tax Treaties 2022
May 25, 2022	Teleconference	CA meeting on APA/MAP between Indonesia and partner countries
June 3, 2022	Teleconference	CA meeting on APA/MAP between Indonesia and partner countries
June 8—10, 2022	Jakarta, Indonesia	CA meeting on APA/MAP between Indonesia and partner countries
June 10, 2022	Teleconference	1st Joint Peer Review Group and Automatic Peer Review Group Meeting
June 14, 2022	Jakarta, Indonesia	Meeting with Jakarta Japan Club (JJC)
June 17, 2022	Jakarta, Indonesia	Official visit of a delegation from the Ministry of Home Affairs and Security of South Korea
June 20, 2022	Teleconference	CA meeting on APA/MAP between Indonesia and partner countries
June 20—22, 2022	Teleconference	CA meeting on APA/MAP between Indonesia and partner countries
June 24, 2022	Teleconference	Steering Group Meeting
June 27—28, 2022	Teleconference	Working Party 2 Meeting

Date	Venue/Media	Activity
June 29, 2022	Teleconference	Virtual ATAIC Workshop on Pillar One and Pillar Two
June 30 — July 1, 2022	Teleconference	9th Global Forum Competent Authorities Meeting
July 12—17, 2022	Bali, Indonesia	Plenary meeting to discuss technical preparations for the G20 main event and side events
July 6—8, 12, 2022	Teleconference	41st Meeting of the Peer Review Group
July 14, 2022	Bali, Indonesia	Asia Initiative Ministerial Meeting and Signing Ceremony
July 13—16, 2022	Bali, Indonesia	3rd Finance and Central Bank Deputies (FCBD) dan 3rd Finance Ministers and Central Bank Governors (FMCBG) G20
July 19—23, 2022	Thailand	CA meeting on APA/MAP between Indonesia and partner countries
July 21, 2022	Teleconference	2nd Joint Peer Review Group and Automatic Peer Review Group Meeting
August 16—19, 2022	Jakarta, Indonesia	Meeting between DGT and the South Korean tax authority (NTS) to share experiences regarding the implementation of the tax administration system
August 22, 2022	Teleconference	CA meeting on APA/MAP between Indonesia and partner countries
August 31 — September 2, 2022	Bali, Indonesia	The 2nd Asia Initiative Meeting
September 5, 2022	DGT Head Office, Jakarta, Indonesia	Introductory meeting with the representatives of the Dutch Embassy
September 5—7, 2022	Teleconference	CA meeting on APA/MAP between Indonesia and partner countries
September 7, 2022	Teleconference	JITSIC/TFTC Virtual Session on Cryptoassets
September 19—21, 2022	Teleconference	The Third Conference of the Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF)
September 19—22, 2022	Jakarta, Indonesia	Joint DGT-OECD Capacity Building on Transfer Pricing 2022: New Highlights of the OECD Transfer Pricing Guidelines 2022
September 22, 2022	Teleconference	World Bank Conference on Global Tax Equity
September 27, 2022	Sydney, Australia	Bilateral meeting of DGT and ATO
September 28—30, 2022	Sydney, Australia	15th FTA Plenary Meeting
October 10—12, 14, 2022	Teleconference	42nd Meeting of the Peer Review Group
October 13, 2022	Teleconference	3rd Joint Peer Review Group and Automatic Peer Review Group Meeting
October 13—14, 2022	Bali, Indonesia	G20 Finance Ministers and Central Bank Governors (FMCBG)
October 25, 2022	Teleconference	Coordination of preparations for the 12th Round of IEU-CEPA Working Group Small Medium Enterprises (WG SMEs) negotiations
October 26—28, 2022	Teleconference	CA meeting on APA/MAP between Indonesia and partner countries
November 8—11, 2022	Sevilla, Spain	15th Global Forum Plenary Meeting, including The 3rd Asia Initiative Meeting and Steering Group Meeting
November 9—10, 2022	Teleconference	Working Party 11 Meeting
November 15—16, 2022	Teleconference	Working Party 2 Meeting
November 20—22, 2022	Teleconference	57th Meeting of the Forum on Harmful Tax Practices
November 22—24, 2022	Teleconference	Working Party 9 on Consumption Taxes
November 25, 2022	Teleconference	Working Group on the ASEAN Forum on Taxation (WG-AFT)
November 29—30, 2022	Teleconference	OECD Task Force on Tax Crimes and Other Crimes
November 30, 2022	Teleconference	CA meeting on APA/MAP between Indonesia and partner countries
November 30 – December 2, 2022	Paris, France	Working Party 11 (WP-11) Meeting

Date	Venue/Media	Activity
10—16 Desember 2022	Teleconference	Coordination Meeting of Pillar IV Indo-Pacific Economic Framework (IPEF) for Prosperity: Round 1
December 12, 2022	Jakarta, Indonesia	Meeting with the United States Embassy
December 13—14, 2022	Teleconference	ESG Working Party 10
December 15—16, 2022	Paris, France	Working Party 1 (WP-1) Meeting
December 29, 2022	Teleconference	ATAIC 2nd General Assembly Meeting

Source: Directorate of International Taxation

2. Partnership with Donor Agencies

To support development plans, the Indonesian Government receives support from several donor agencies in the form of technical assistance. One of the areas supported by donor agencies is financial management, including increasing the effectiveness of state revenues from the taxation sector.

Technical assistance from donor agencies is realized in various forms of collaboration, including training, seminars, workshops, research/studies, technical assistance, focused group discussions (FGD), and comparative study visits.

In 2022, there were four foreign direct grant donors, namely:
a. Japan International Cooperation Agency (JICA), Japan;
b. Agence Française de Développement (AFD), France;
c. Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), Germany; and
d. Australia Indonesia Partnership for Economic Governance (AIPEG)/Indonesia-Australia Cooperation Program for the Economy (Prospera) including Australian Taxation Office (ATO).

Foreign Direct Donor, 2022

Donor Agencies	Activity/Theme
JICA	a. Survey Report on Big Data/AI in Tax Administration b. Initial meeting in the context of organizing training for capacity development in the fields of tax collection, investigation, and compliance c. Tax Collection Seminar d. Public Complaint Management Seminar e. HR Management Seminar f. Initial meeting to collect survey data for the implementation of a pilot project for the use of big data in tax administration
AFD	a. Workshop on Tax Aspects in the Informal Economy b. Workshop on Tax Gap for Improving Tax Compliance c. Workshop on Effective Data Processing and Implementation of AEOI d. Workshop on Knowledge Management in Tax Administration e. Workshop on Business Process Reengineering f. Workshop on Change Management and Evaluation of Organizational Effectiveness for Improving the Quality of Tax Services g. Workshop and Study on the Vat Refund System for Tourists h. Workshop on Tax Audit in the e-Commerce Sector

Donor Agencies	Activity/Theme
GIZ	a. Technical training and assistance in risk management b. Development and implementation of enterprise data transformation c. IBFD Online Course: Fundamental of Transfer Pricing d. Training of DMBOK Fundamentals e. IHT CFA Level 1 Preparation f. Training of Professional Management Project (PMP) Exam Guide g. IHT Quantitative-based Risk Management (Level 3) h. Talend Data Governance System for DGT's Team i. Analyze the Effectiveness of the DRM Supported Training Programs on BKF and DGT; j. General training of Crypto Currency k. Capacity building training on Hadoop Data Warehouse l. Training of Data Science: Web Scraping m. International Tax Conference 2022 n. Training of Basic Financial Modeling o. Change Management Team Coaching Certification
AIPEG/Prospera/ ATO	a. Training and certification in User Experience (UX) b. Training in Women in Leadership c. International Tax - BEPS Inclusive Framework Pillar 1/2 d. Core Tax workshop with Ramsey Beydoun (ATO) e. Virtual assistant study visit f. Transfer pricing in financial transactions g. Large taxpayers compliance at ATO and DGT h. Enterprise Change Management at ATO and DGT i. ATO/Large Market Compliance/Approach to Transfer Pricing j. Study visit to the RTO in East Java k. International Tax Conference 2022 l. Annual meeting of the Technical Team for Service Digitalization (3C Team) m. Accreditation of the Tax Administration Diagnostic Assessment Tool (TADAT) n. Discussion meeting of the development of technical competence assessment tools o. Joint training on Law Enforcement in Handling Tax Crime Batch I—V p. TAM Data Migration q. FGD National Fiscal Transaction Ecosystem r. FGD Taxable Enterprises Centralization s. Opening training for Business Process and Master Trainers t. Data Interoperability dissemination with ministries/institutions and local governments u. Consignment of DGT SIKKA Renewal for the PSIAP Team in 2022—2024 v. Finalization of the development and testing of Electronic Certificates on CTAS w. Development of CTAS Interface with the Ministry of Finance's ICT management x. Workshop on the Future DGT Organization (end-state) y. Consignment of Check Point for Adjustment of 16-Digit NPWP and Branch NPWP Removal with DGCE z. FGD Taxation Digitalization Ecosystem

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

Apart from direct grants, DGT also received planned grants from the World Bank through the Public Financial Management Multi Donor Trust Fund (PFM MDTF) Phase III project. Throughout 2022, Certified Professional Trainer activities have been carried out to support Renewal of Core Tax Administration System and a Technical Workshop on Strengthening Capacities of Heads of Tax Offices.

The majority of donor recipients at DGT expressed satisfaction with the technical assistance provided by donor agencies. This technical assistance is very useful, especially for increasing employee capacity in carrying out tasks and in formulating new policies.

FINANCIAL FUNCTION OVERVIEW

The discussion of the financial review refers to DGT Financial Statements for Fiscal Year 2022 (Audited), which have submitted to the Ministry of Finance. The performance of the DGT's financial function in revenue, expenditure, assets, liabilities, and equity segments is described below.

A. TAX REVENUE

In general, net tax revenue in 2022 stood at Rp1,716.76 trillion or 115.61 percent of the 2022 State Budget target of Rp1,484.96 trillion. Tax revenue realization grew by 34.26 percent compared to 2021. Principally, tax revenue performance in 2022 is influenced by the following factors: a) stronger economic activity; b) the upward trend in commodity prices; and c) the impact of tax reforms such as VAT rate adjustment, Voluntary Disclosure Program (PPS) implementation, Crypto Tax implementation, fintech, and VAT on Trade through Electronic System (PMSE).

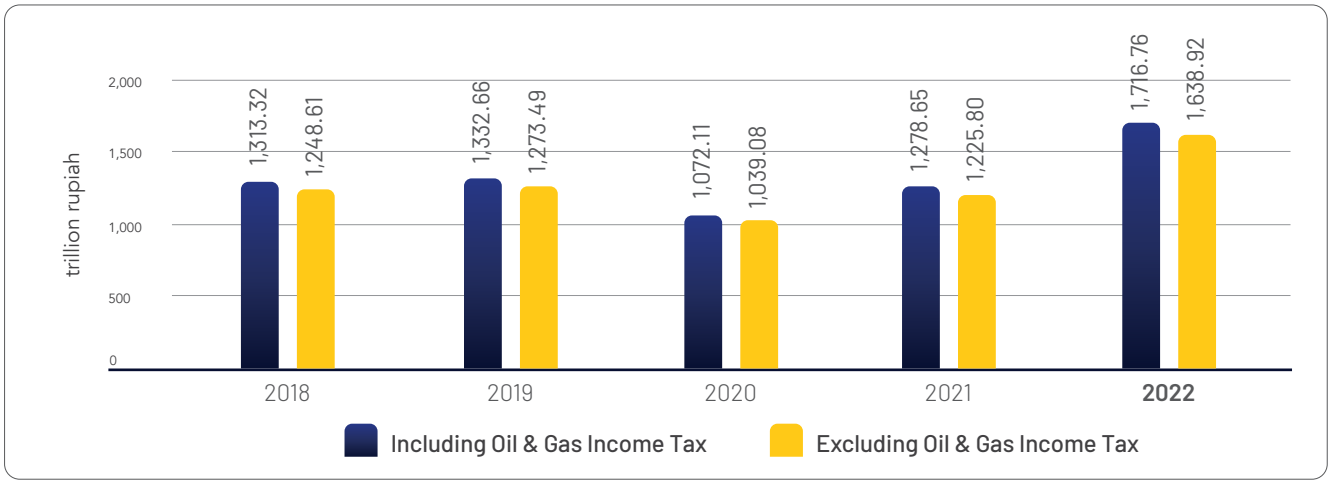
Net Tax Revenue Realization by Type, 2022

Type of Tax	2022			2021	Realization Growth 2021—2022 (%)
	Target (billion Rp)	Realization (billion Rp)	Percentage (%)	Realization (billion Rp)	
Non-Oil & Gas Income Tax	749,103.64	975,146.55	130.18	706,882.73	37.95
Income Tax Article 21	161,331.85	172,657.57	107.02	146,035.69	18.23
Income Tax Article 22	28,533.99	34,145.48	119.67	24,563.47	39.01
Income Tax Article 22 on Import	47,936.77	74,200.22	154.79	40,475.11	83.32
Income Tax Article 23	44,747.36	50,093.09	111.95	44,713.70	12.03
Income Tax Article 25/29 from Individuals	13,608.45	11,675.83	85.80	12,408.56	(5.90)
Income Tax Article 25/29 from Corporate	253,283.68	385,419.89	152.17	250,369.35	53.94
Income Tax Article 26	45,403.23	68,615.34	151.12	59,522.61	15.28
Final Income Tax	145,555.30	166,820.06	114.61	111,766.30	49.26
Other Non-Oil & Gas Income Tax	1,210.49	147.11	12.15	135.68	8.43
Government-Borne Income Tax	7,492.52	11,371.95	151.78	16,892.27	(32.68)
VAT & Sales Tax on Luxury Goods	638,911.69	911,658.81	142.69	684,039.06	33.28
Domestic VAT	395,516.08	610,860.54	154.45	470,341.91	29.88
VAT on Import	227,412.63	270,723.81	119.05	191,614.36	41.29
Other VAT	4,410.81	6,159.19	139.64	3,967.70	55.23
VAT Borne by the Government	0.00	3,259.40	100.00	4,920.20	(33.75)
Domestic Sales Tax on Luxury Goods	8,648.00	14,488.12	167.53	4,909.12	195.13
Sales Tax on Luxury Goods on Import	2,878.57	5,056.01	175.64	3,367.84	50.13

Type of Tax	2022			2021	Realization Growth 2021—2022 (%)
	Target (billion Rp)	Realization (billion Rp)	Percentage (%)	Realization (billion Rp)	
Other Sales Tax on Luxury Goods	45.60	0.44	0.97	1.64	(72.82)
Sales Tax on Luxury Goods Borne by the Government	0.00	1,111.30	100.00	4,916.28	(77.40)
Land & Building Tax	20,903.79	23,488.51	112.36	19,028.15	23.44
Other Taxes	11,381.89	9,040.16	79.43	11,953.29	(24.37)
Oil & Gas Income Tax	64,656.98	77,841.63	120.39	52,854.62	47.27
Total Gross Tax Revenue	1,484,957.99	1,997,175.67	134.49	1,474,757.85	35.42
Tax Refund	0.00	(280,411.88)	0.00	(196,103.39)	42.99
Total Including Oil & Gas Income Tax	1,484,957.99	1,716,763.79	115.61	1,278,654.46	34.26
Total Excluding Oil & Gas Income Tax	1,420,301.01	1,638,922.16	115.39	1,225,799.84	33.70

Source: DGT Financial Statements 2022 (Audited)

Net Tax Revenue Realization, 2018—2022



Source: DGT Financial Statements 2018—2022 (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 amounted to Rp172.66 trillion, reaching 107.02 percent of the target of Rp161.33 trillion, and grew 18.23 percent compared to 2021. Such increase was in line with the recovery of workforce utilization as indicated by a decrease in the open unemployment rate and the number of working-age populations affected by Covid-19 (results of the National Labor Force Survey of August 2022 by the Statistics Indonesia). This condition is reflected in an increase in current deposit growth of 20.67 percent. Income Tax Article 21 payments for Civil Servants/Indonesian National Army/state officials also increased by 8.24 percent. By sector, the largest increase occurred in the Manufacturing Industry, Trade, and Financial Services sectors.

2. Income Tax Article 22

The revenue of Income Tax Article 22 stood at Rp34.15 trillion, reaching 119.67 percent of the target of Rp28.53 trillion, and grew 39.01 percent compared to 2021. This increase was driven by the increase in tax payments from Mineral Coal Mining Commodity Exports followed by tax payments from Non-Treasurer Collectors, which grew by 114.69 percent and 300 percent, respectively. The largest increase occurred in the Trade and Mining sectors.

3. Income Tax Article 22 on Import

The revenue of Income Tax Article 22 on Import stood at Rp74.20 trillion, reaching 154.79 percent of the target of Rp47.94 trillion, and grew 83.32 percent compared to 2021. The increase was driven by the increase in import which grew by 21.07 percent year on year, as well as the end of exemption incentive for certain Business Classification in 2021. The Trade and Manufacturing sectors showed the largest increase.

4. Income Tax Article 23

The revenue of Income Tax Article 23 stood at Rp50.09 trillion, reaching 111.95 percent of the target of Rp44.75 trillion, and grew 12.03 percent compared to 2021. The growth was supported by the increase of tax payments from Service, which grew by 27.20 percent, followed by periodic Installment and Interest payments, which grew by 18.45 percent and 9.47 percent, respectively. Sectorally, the largest increase occurred in the Mining, Trading, and Manufacturing sectors.

5. Income Tax Article 25/29 from Individuals

The revenue of Income Tax Article 25/29 from Individuals stood at Rp11.68 trillion, reaching 85.80 percent of the target of Rp13.61 trillion, and declined by 5.90 percent compared to 2021. The decrease was mainly due to the decrease in annual tax payments, which declined by 8.94 percent, and non-recurring tax payment from the Notice of Tax Underpayment Assessment (SKPKB). Sectorally, 75.9 percent of payments of Income Tax Article 25/29 from Individuals were dominated by the Other Services sector with negative growth of 6.38 percent, followed by the Trading sector, which contributed 11.5 percent with negative growth of 16.30 percent.

6. Income Tax Article 25/29 from Corporate

The revenue of Income Tax Article 25/29 from Corporate stood at Rp385.42 trillion, reaching 152.17 percent of the target of Rp253.28 trillion, and grew 53.94 percent compared to 2021. In general, the increase was driven by the improvement of business profitability due to the economic recovery and the upward trend in commodity prices. This is reflected by the increase in periodic tax payment, which grew by 51.10 percent, and annual tax payment, which grew up to 86.05 percent. Sectorally, the largest increase occurred in the Mining sector, which grew 154.78 percent due to the increase in mining commodity prices, followed by the Manufacturing and Trading sectors which grew 43.66 percent and 62.24 percent, respectively.

7. Income Tax Article 26

The revenue of Income Tax Article 26 stood at Rp68.62 trillion, reaching 151.12 percent of the target of Rp45.40 trillion, and grew 15.28 percent compared to 2021. The increase was mainly supported by the increase in dividend payments, which grew 54.93 percent, followed by the increase in payments of Interest, Royalties, and Services, which grew positively. The largest increase in Income Tax Article 26 occurred in the Mining sector, followed by the Financial Services sector and the Manufacturing sector with double-digit growth.

8. Final Income Tax

The revenue of Final Income Tax stood at Rp166.82 trillion, reaching 114.61 percent of the target of Rp145.56 trillion, and grew 49.26 percent compared to 2021. The increase was mainly driven by the tax payment from PPS amounted to Rp61.01 trillion or reaching 37 percent of the total gross revenue of Final Income Tax. On the other hand, there was a decrease in the payment of Final Income Tax on Discount/Interest on Bonds and Interest on Deposits/Savings, which each contracted by 47.15 percent and 14.17 percent. This decrease was driven by the decrease in the Final Income Tax rate on bond interest and deposit/savings interest rates. In addition, a significant decrease also occurred in the payment of Notice of Tax Underpayment Assessment (SKPKB) by 76.19 percent. By sector, the largest increase in Final Income Tax occurred in the two sectors that contributed the most to the payment of PPS, namely the Other Services sector and the Trading sector, which grew by 649.58 percent and 167.65 percent, respectively. Meanwhile, the Financial Services sector still contracted with growth of 22.01 percent.

9. Domestic VAT

The revenue of Domestic VAT stood at Rp610.86 trillion, reaching 154.45 percent of the target of Rp395.52 trillion with growth of 29.88 percent compared to 2021. The increase was driven by the expansionary economic growth and the upward trend in commodity prices. The achievement cannot be separated from the implementation of HPP Law which includes the VAT rate adjustment to 11 percent, Crypto Tax, and VAT on Trading through Electronic System. Sectorally, the largest increase occurred in the Manufacturing sector and the Trading sector as the two largest contributors to the revenue of Domestic VAT, with growth of 20.07 percent and 28.59 percent, respectively.

10. VAT on Import

The revenue of VAT on Import stood at Rp270.72 trillion, reaching 119.05 percent of the target of Rp227.41 trillion, and grew 41.29 percent compared to 2021. The increase was in line with the increase in Indonesian import, which rose to 21.07 percent (y-o-y). By sector, the revenue from VAT on Import was supported by the Manufacturing sector (contribution of 47.81 percent) and the Trading sector (contribution of 47.44 percent) with growth of 19.06 percent and 73.71 percent, respectively.

11. Domestic Sales Tax on Luxury Goods

The revenue of Domestic Sales Tax on Luxury Goods stood at Rp14.48 trillion, reaching 167.53 percent of the target of Rp8.65 trillion, and grew 195.13 percent compared to 2021. By sector, the revenue of Domestic Sales Tax on Luxury Goods was dominated by the Manufacturing Industry, especially the Motor Vehicle Industry (99.35 percent contribution) with growth of 218.73 percent. Such increase was in line with the increase in production and sales of motor vehicles. The increase in the revenue of Domestic Sales Tax on Luxury Goods also occurred in the Government Administration and Transportation sectors.

12. Sales Tax on Luxury Goods on Import

The revenue of Sales Tax on Luxury Goods on Import stood at Rp5.06 trillion, reaching 175.64 percent of the target of Rp2.88 trillion, and grew 50.13 percent compared to 2021. The increase was mainly due to the increase in tax payment from the Motor Vehicle Trading subsector (contribution of 89.42 percent) with growth of 47.43 percent and the Motor Vehicle Industry subsector (contribution of 6.45 percent) with growth of 82.94 percent. Such increase was in line with the increase in imports of motor vehicles (CBU) which grew 74.34 percent (y-o-y) as of December 2022.

13. Land & Building Tax

The revenue of Land & Building Tax stood at Rp23.49 trillion, reaching 112.36 percent of the target of Rp20.90 trillion, and grew 23.44 percent compared to 2021. The increase was mainly due to the tax payment from Minerals and Coal Mining as well as Oil and Gas Mining with growth of 79.54 percent and 18.26 percent, respectively.

14. Other Taxes

The revenue of Other Taxes amounted to Rp9.04 trillion, reaching 79.43 percent of the target of Rp11.38 trillion, and declined by 24.37 percent compared to 2021. The decrease was mainly caused by the decrease in several main types of payments, such as Income Tax Collection Interest (negative growth of 51.39 percent), Stamp Duty (negative growth of 30.49 percent), VAT Collection Interest (negative growth by 42.27 percent), and Stamp Duty Sales (negative growth of 4.65 percent). The largest decrease in other taxes occurred in the Mining sector with negative growth of 77.92 percent followed by the Financial Services sector and the Transportation and Warehousing sector with negative growth of 31.81 percent and 4.79 percent, respectively.

B. NON-TAX REVENUE

Net Non-Tax Revenue in 2022 stood at Rp44,531,938,005.00 or 301.50 percent of the estimation of Rp14,770,136,000.00, an increase of 4.02 percent from 2021.

Net Non-Tax Revenue, 2021–2022

Description	2022			2021	% Increase/ (Decrease)
	Estimation (Rp)	Realization (Rp)	Percentage (%)	Realization (Rp)	
Revenue from Sales, State-Owned Assets Management, and Business Entity Fees	10,925,408,000	27,899,220,602	255.36	34,957,959,033	(26.27)
Revenue from Interests, Banking Account Management, and Financial Management	2,303,350,000	1,920,762,965	83.39	2,106,773,859	(7.48)
Revenue from Dues and Fines	-	4,582,319,368	100.00	2,616,123,157	184.03
Other Revenues	1,541,378,000	10,129,635,070	657.18	3,128,854,256	90.85
Net Total	14,770,136,000	44,531,938,005	301.50	42,809,710,305	4.02

Source: Statement of Budget Realization for year ended on December 31, DGT Financial Statements 2022 and 2021 (Audited)

C. PERSONNEL EXPENDITURE

Net Personnel Expenditure in 2022 amounted to Rp2,121,033,125,551.00, or 96.49 percent of the budget, and declined by 24.54 percent compared to 2021.

Net Personnel Expenditure, 2021–2022

Description	2022			2021	% Increase/ (Decrease)
	Estimation (Rp)	Realization (Rp)	Percentage (%)	Realization (Rp)	
Civil Servant Salary & Allowances Expenditure	2,140,746,452,000	2,090,380,565,070	97.65	2,782,815,409,156	(24.88)
Overtime Expenditure	57,433,815,000	30,652,560,481	53.37	27,995,755,550	9.49
Total	2,198,180,267,000	2,121,033,125,551	96.49	2,810,811,164,706	(24.54)

Source: Statement of Budget Realization for year ended on December 31, DGT Financial Statements 2021 and 2022 (Audited)

D. GOODS EXPENDITURE

Net Goods Expenditure in 2022 was Rp4,950,656,318,915.00, or 94.04 percent of the budget, and increased by 39.86 percent from 2021.

Net Goods Expenditure, 2021–2022

Description	2022			2021	% Increase/ (Decrease)
	Estimation (Rp)	Realization (Rp)	Percentage (%)	Realization (Rp)	
Operating Goods Expenditure	869,974,451,000	833,149,327,619	95.77	814,137,748,399	2.34
Non-operating Goods Expenditure	1,674,040,132,000	1,631,000,522,368	97.43	891,128,520,788	83.03
Supplies Expenditure	417,236,394,000	355,444,526,333	85.19	336,584,303,844	5.60
Services Expenditure	1,101,447,362,000	1,028,611,410,299	93.39	677,583,760,098	51.81
Maintenance Expenditure	584,131,012,000	542,206,249,422	92.82	515,687,117,856	5.14
Domestic Travel Expenditure	615,003,532,000	558,412,304,877	90.80	304,416,519,909	83.44
International Travel Expenditure	2,855,743,000	1,831,977,997	64.15	63,269,360	2.795.52
Other Goods Expenditure to be Handed to Public/Local Government	0	0	0.00	0	0.00
Total	5,264,688,626,000	4,950,656,318,915	94.04	3,539,601,240,254	39.86

Source: Statement of Budget Realization for year ended on December 31, DGT Financial Statements 2021 and 2022 (Audited)

E. CAPITAL EXPENDITURE

Net Capital Expenditure in 2022 was Rp830,430,930,763.00, or 92.38 percent of the budget and increased by 20.72 percent from 2021.

Net Capital Expenditure, 2021–2022

Description	2022			2021	% Increase/ (Decrease)
	Estimation (Rp)	Realization (Rp)	Percentage (%)	Realization (Rp)	
Capital Expenditure on Land	2,262,708,000	2,107,806,487	93.15	1,931,624,776	9.12
Capital Expenditure on Equipment & Machine	363,402,347,000	314,213,476,361	86.46	240,729,944,631	30.53
Capital Expenditure on Building & Construction	77,351,855,000	70,741,252,021	91.45	190,755,549,092	(62.92)
Capital Expenditure on Road, Irrigation & Installation	0	0	0.00	136,730,000	(100.00)
Other Capital Expenditure	455,944,154,000	443,368,395,894	97.24	254,351,886,221	74.31
Total	898,961,064,000	830,430,930,763	92.38	687,905,734,720	20.72

Source: Statement of Budget Realization for year ended on December 31, DGT Financial Statements 2021 and 2022 (Audited)



The realization of expenditure for the Core Tax Administration System Project in 2022 was Rp407,361,610,185.00 or absorbed 98.56 percent of the budget of Rp413,313,600,000,00.

The expenditure was used for the implementation of several procurement packages, such as the Procurement of Integrator System of the Core Tax Administration System, Consulting Service of Owner's Agent - Project Management and Quality Assurance, and Consulting Service of Owner's Agent - Change Management.

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, 2022, was Rp30,174,318,280,016.20.

Current Assets, 2021–2022

Description	Value in 2022 (Rp)	Value in 2021 (Rp)	% Increase/ (Decrease)
Cash in Expenditure Treasurer	112,699,650	168,052,608	(32.94)
Other Cash & Cash Equivalent	4,994,949	256,129,548	(98.05)
Prepaid Expenditure	215,761,806,159	235,861,324,816	(8.52)
Expenditure Prepayment	164,135,420	355,790,673	(53.87)
Accrued Revenue	1,374,382,216,760	4,667,858,628,214	(70.56)
Tax Receivables (Net)	28,299,666,530,933	29,150,286,445,099	(2.92)
Non-Tax Receivables (Net)	8,779,931,551	0	100.00
Current Portion of Treasury Bills/ Compensation Claim (Net)	26,811,709	36,790,311	(27.12)
Inventory	275,419,152,885	258,408,446,655	6.58
Total	30,174,318,280,016	34,313,231,607,924	(12.06)

Source: Balance Sheet as of December 31, DGT Financial Statements 2021 and 2022 (Audited)

2. Fixed Assets

Fixed Assets include the entire tangible assets that could be used for government or public interest for more than a year of life. Fixed Assets are calculated by using acquisition cost method and considering depreciation. The total book value of Fixed Assets after depreciation as of December 31, 2022, is Rp38,277,485,389,405.00.

Fixed Assets, 2021–2022

Description	Value in 2022 (Rp)	Value in 2021 (Rp)	% Increase/ (Decrease)
Land	31,630,263,181,003	31,680,422,251,360	(0.16)
Equipment & Machine	5,329,525,529,748	5,248,635,783,358	1.54
Building & Construction	7,017,469,692,595	6,932,325,935,991	1.23
Road, Irrigation & Installation	10,685,238,028	50,640,919,767	(78.90)
Other Fixed Assets	2,717,954,051	3,042,825,548	(10.68)
Renovation Fixed Assets	0	0	0.00
Construction in Progress	71,410,166,674	85,511,386,188	(16.49)
Total Fixed Assets (gross)	44,062,071,762,099	44,000,579,102,212	0.14
Accumulated Depreciation as of December 31 (exclude Land)	(5,784,586,372,694)	(5,480,774,407,520)	5.54
Book Value of Fixed Assets	**38,277,485,389,405**	**38,519,804,694,692**	**(0.63)**

Source: Balance Sheet as of December 31, DGT Financial Statements 2021 and 2022 (Audited)

3. Long-Term Receivables

Long-Term Receivables are receivables that will be due or will be realized in more than twelve months from the reporting date. Total Long-Term Receivables as of December 31, 2022, was Rp2,206,267,194.00. The amount resulted from Treasury Claim/Compensation Claim Receivables deduction by Allowance for Uncollectible Treasury Claim/Compensation Claim Receivables which was an estimate of uncollectible receivables based on the quality of receivables.

Long-Term Receivables, 2021–2022

Description	Value in 2022 (Rp)	Value in 2021 (Rp)	% Increase/ (Decrease)
Treasury Claim/Compensation Claim Receivables (gross)	2,664,695,108	888,444,336	66.66
Allowance for Uncollectible Treasury Claim/Compensation Claim Receivables	(458,427,914)	(725,635,516)	(58.29)
Long-Term Receivables	**2,206,267,194**	**162,808,820**	**92.62**

Source: Balance Sheets as of December 31, DGT's Financial Statements 2021 and 2022 (Audited)

4. Other Assets

Other Assets are assets that cannot be identified into Current Assets, Permanent Investments, and Fixed Assets at the balance sheet date. Included in the Other Assets comprise Intangible Assets and Other Assets (Unused Fixed Assets). The total book value of Other Assets owned by DGT as of December 31, 2022, was Rp823,012,457,890.00.

Other Assets, 2021–2022

Description	Value in 2022 (Rp)	Value in 2021 (Rp)	% Increase/ (Decrease)
Intangible Assets	519,239,881,416	488,110,809,415	6.38
Intangible Assets in Process	654,189,537,519	246,827,927,334	165.04
Other Assets	428,380,562,333	360,805,390,095	18.73
Total Other Assets (gross)	1,601,809,981,268	1,095,744,126,844	46.18
Accumulated Depreciation as of December 31	(408,351,417,563)	(340,781,917,920)	19.83
Accumulated Amortization as of December 31	(370,446,105,815)	(341,632,853,041)	8.43
Book Value of Other Assets	823,012,457,890	413,329,355,883	99.12

Source: Balance Sheets as of December 31, DGT's Financial Statements 2021 and 2022 (Audited)

G. SHORT-TERM LIABILITIES

Liabilities were classified as short-term if they are expected to be paid or matured within twelve months after the reporting date. Short-term liabilities as of December 31, 2022, was Rp9,507,371,062,507.26.

Short-Term Liabilities, 2021–2022

Description	Value in 2022 (Rp)	Value in 2021 (Rp)	% Increase/ (Decrease)
Third-Party Accounts Payable	47,640,545,395	27,679,364,462	72.12
Revenue Overpayment Accounts Payable	9,456,315,116,488	20,116,389,582,118	(52.99)
Prepaid Revenue	3,302,700,974	1,696,014,257	94.73
Prepayment from State Treasury Service Office	112,699,650	168,052,608	(32.94)
Other Short-Term Liabilities	0	4,659,599	(100.00)
Total	9,507,371,062,507	20,145,937,673,044	(52.81)

Source: Balance Sheets as of December 31, DGT's Financial Statements 2021 and 2022 (Audited)

H. EQUITY

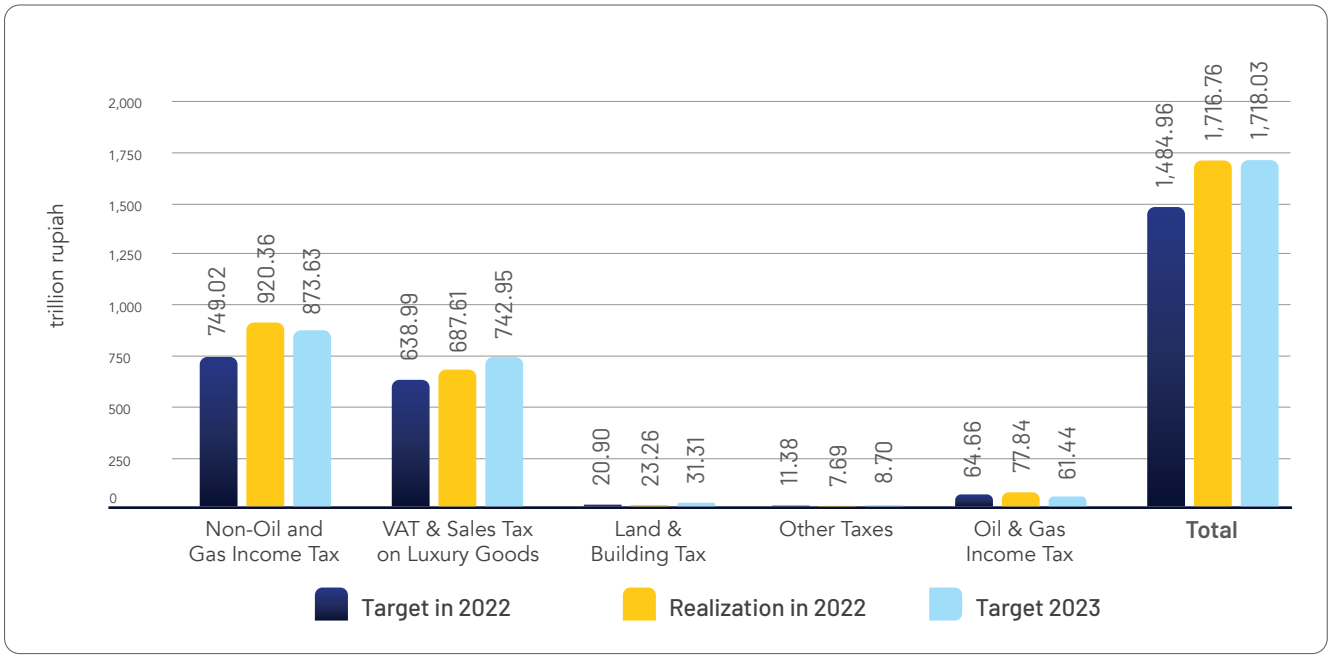
Equity is the difference between assets and liabilities in one period. Equity as of December 31, 2022, was Rp59,769,651,331,997.00, while the value as of December 31, 2021 was Rp53,100,590,794,275.00. Thus, there was an increase of Rp6,669,060,537,723.00 or 12.56 percent. In general, the increase in equity is due to the addition of assets is greater than the addition of liabilities.

PERFORMANCE TARGET 2023

A. TAX REVENUE TARGET 2023

In accordance with the mandate stated in Law no. 28 of 2022 concerning the State Revenue and Expenditure Budget for Fiscal Year 2023 (UU APBN 2023), the tax revenue target that shall be achieved by DGT in 2023 is Rp1,718 trillion. It grows by around 16 percent when compared with the tax revenue target in 2022. The growth in the tax revenue target is in line with the major role played by DGT, namely as an institution responsible for optimizing state revenue from the tax sector through exploring tax potential, expanding the tax base, and increasing taxpayer compliance in the terms of fiscal strengthening and continuing fiscal reform.

Comparison of Tax Revenue Realization 2022 and Tax Revenue Target 2023



Source: DGT Financial Statements 2021 (Audited), Director General of Taxes Decree No. KEP-07/PJ/2023

The Government has accurately set the tax revenue target for 2023 using several basic macroeconomic assumptions and considering the economic challenges that will be faced. In 2023, the economy will still be overshadowed by uncertainty, marked by a downward trend in commodity prices, global supply chain disruption, global recession, and geopolitical conditions that have not yet improved. The high tax revenue base in 2022 also serves as a challenge in achieving the tax revenue target in 2023. The increase in commodity prices in 2022 and the implementation of HPP Law, especially Voluntary Disclosure Program, will drive tax revenues in 2022 to highly increase, where such factors would not exist in 2023. However, the government is also quite optimistic about the positive movement of national economic recovery in line with the decline in the spread of Covid-19 cases and the easing of restrictions on economic activities in Indonesia. The economy growth is expected to be directly proportional to the amount of tax revenue.

B. TAX REVENUE POLICY AND STRATEGY 2023

DGT has prepared a tax revenue policy and strategy for 2023 in collecting tax revenue. Tax revenue policies and strategies in 2023 are divided into two major priorities based on revenue management sourced from Supervision of Periodic Tax Payment (PPM) and Supervision of Material Compliance (PKM).

Revenue sourced from PPM is tax revenue in the form of periodic and annual payments related to economic activities for the current tax year or revenue due in 2023. Meanwhile, revenue sourced from PKM is tax revenue resulting from a series of compliance audit for taxpayers regarding filing and remittance as a follow-up to data analysis in the context of supervision, auditing, collecting and law enforcement relating to the tax year prior to the current tax year or the revenue due date in 2022 and before.

Details of priority programs from both PPM and PKM, along with priority activities in core business process in 2023 are explained in the following table.

Tax Revenue Policy and Strategy, 2023

Priority Program	
Supervision on Periodic Tax Payment	**Supervision on Material Compliance**
a. Supervision of tax remittance and filing, including: • analysis of tax remittance • supervision of tax installment payments by taking economic developments into account (dynamics of tax installments) • supervision on filing which includes Periodic Tax Return, Annual Tax Return, Notice of Land & Building Tax Object, and other filings • supervision of late payments and late filing including Periodic Tax Return, Annual Tax Return, and Notice of Land & Building Tax Object which are due in 2023 b. Supervision of the regulation of tax facilities, including: • supervision of taxpayers participating in Voluntary Disclosure Program • analysis of the utilization of providing tax facilities to taxpayers c. Supervision of tax extensification (supervision of taxpayers who do not have NPWP) • supervision on taxpayers without NPWP • supervision on the timeliness of the determination of Taxable Person for VAT Purposes d. Verification and follow-up on tax data for the current year, including: • identification and verification of data reported by taxpayers with internal data and external data on Approweb and other supporting applications • follow-up to the findings of internal and external auditors, as well as compliance examination of the Directorate of Internal Compliance and Apparatus Transformation (KITSDA)	a. Focus on supervision • sectoral taxpayers according to national priorities • taxpayers according to priority activity segmentation • follow-up to the findings of internal and external auditors, as well as compliance examination of the Directorate of Internal Compliance and Apparatus Transformation (KITSDA) • effective, targeted and timely supervision activity processes • remittance and filing b. Focus on audit, among others: • propose audit based on priority • strengthen synergy in the context of carrying out audit activities by the Joint Audit Task Force and Joint Audit Team • ensure adequate raw material requirements for audit in 2023; • carry out the management of the audit on the refund of tax overpayment • optimize preparation, implementation and quality control of audit • improve the quality of human resources in auditing • optimize the use of digital applications in audit activities c. Focus on collection, among others: • preparation of List of Disbursement Priority Target (DSPC) • optimization of tax collection on uncollectible debts • intensified coordination and synergy with related parties/ agencies in the implementation of tax collection d. Focus on valuation, among others: • to determine the market value of corporate actions, including restructuring and the formation of SOE holding/ subholding • to determine the market value of the transfer or use of assets affected by a special relationship • analysis of the fairness of palm oil plantation profit e. Focus on law enforcement, among others: • follow-up on taxpayers who undergo special audits for two consecutive years • follow-up on taxpayers with indications of "collection not paid for more than a year"

Priority Program	
Supervision on Periodic Tax Payment	**Supervision on Material Compliance**
	• follow-up on taxpayers with indications of "not based on actual transactions" in accordance with Article 39A of the Law on General Provisions and Tax Procedures • follow-up action for taxpayers who do not file Tax Return or file Tax Return incorrectly/incompletely in accordance with Article 39 paragraph (1) letter c and letter d of the Law on General Provisions and Tax Procedures • follow-up on taxpayers who have indications of "attempted restitution" in accordance with Article 39 paragraph (3) of the Law on General Provisions and Tax Procedures f. Optimize the implementation of HPP Law g. Prepare of the Priority Target List of Tax Revenue: • List of Supervision Priority (DPP) • List of Audit Priority Target (DSPP) • List of Valuation Priority Target (DSPPn) • List of Disbursement Priority Target (DSPC) • List of Law Enforcement Priority Target (DSPPH) • List of Selected Dissemination Targets (DSPT) • List of Extensification Priority Targets (DSPE)

Supporting Function Activities in 2022			
Regulation Improvement	**Business Process Improvement**	**HR & Organization Development**	**Internal Control**
a. drafting or amendment of implementing regulations of HPP Law b. identification and adjustment of regulations affected by CTAS Project	a. integrating the tax payment channel into the billing code generation channel b. continuing monitoring the implementation of HPP Law c. development of Supervision Information System as the implementation of SE-05/PJ/2022 d. aligning the development and improvement of supervision business processes with the CTAS Project implementation supervision business processes e. integrating supervision information systems, preliminary investigation, objections and appeals	a. evaluation of the implementation of career path regulations b. preparation of vertical unit learning journey regulations c. improvements to DGT's talent management which are aligned with the Ministry of Finance's talent management d. adjustment of tasks and functions of the Head Office and vertical institutions e. organizational restructuring of Large Taxpayers RTO and Jakarta Special RTO f. providing training and e-learning to increase the knowledge of all employees	a. increasing Leadership Integrity Commitment to prevent disciplinary violations b. strengthening the Complaints Information System channel to prevent disciplinary violations c. collaborating with DGT internal parties to determine DGT's core business processes that will undergo compliance examination d. collaborating with the Inspectorate General of the Ministry of Finance to carry out compliance examination on several of DGT's core business processes e. collaborating with other law enforcement officers to mitigate disciplinary violations f. organizing activities to strengthen employee code of conduct

Source: Directorate of Tax Potential, Compliance, and Revenue

C. COLLABORATION TO ENHANCE TAXPAYER COMPLIANCE

Carrying a collaborative way of working to encourage taxpayer compliance which impacts the achievement of tax revenue targets, in 2023 DGT also formed Taxpayer Compliance Committee.

The formation of this committee is a follow-up to the results of the Tax Administration Diagnostic Assessment Tool (TADAT) independent assessment in the area of effective risk management. DGT itself has developed compliance risk management (CRM) as a taxpayer compliance risk management tool. The Taxpayer Compliance Committee, which consists of employees at senior management level, complements the risk management process by acting as a policy maker for recommendations based on CRM output.

The Taxpayer Compliance Committee is at the Head Office, Regional Office and Tax Office levels. The Committee plans policies and strategies for achieving tax revenues that are prepared systematically, comprehensively and in stages. Policy plans and strategies for achieving tax revenue are prepared immediately after the tax revenue target in the State Budget is set. In preparing policies and strategies for securing national tax revenues, the Head Office Taxpayer Compliance Committee considers input from the Mandatory Compliance Committee at the Regional Office and Tax Office levels.

The governance of the Taxpayer Compliance Committee also encourages the creation of synergy between units to avoid overlapping handling of taxpayers through harmonization of the List of Tax Revenue Priority Target (DSP4). The DSP4 determination process begins with the preparation of DSP4 recommendations by the Taxpayer Compliance Committee at Head Office based on several criteria determined in the areas of service, education, supervision, audit, valuation, law enforcement and collection. Furthermore, the Taxpayer Compliance Committee of the Regional Office and Tax Office levels carried out an adjustment process for the recommended DSP4 by considering the field situations. After going through the assessment and harmonization process, the Taxpayer Compliance Committee at Head Office then determined a collaborative DSP4 consisting of a List of Supervisory Priority (DPP), List of Audit Priority Target (DSPP), List of Valuation Priority Target (DSPPn), List of Disbursement Priority Target (DSPC), List of Priority Targets for Law Enforcement (DSPPH), List of Selected Extension Targets (DSPT), and List of Priority Targets for Extensification (DSPE). In this way, every treatment carried out by the work unit can be focused on taxpayers who have been listed at DSP4 and the achievements of such activities can be monitored.

D. KEY PERFORMANCE INDICATORS 2023

Improvements to the Key Performance Indicators (KPI) continues that the performance measurements depicted through the KPI are better than in previous years. These improvements include KPI reformulation, KPI redefinition, changes to KPI targets, as well as the establishment of new KPI and elimination of KPI.

The following is a list of DGT's KPI for 2023 along with strategic initiatives to encourage the achievement of KPI targets as stated in the Performance Contract signed by the Director General of Taxes and the Minister of Finance on January 27, 2023.

DGT Key Performance Indicators, 2023

No.	Program/Activity Target	Performance Indicators	Target
1.	Optimal tax revenue	Percentage of tax revenue realization	100%
2.	Effective fiscal policy	a. Index of fiscal policy effectiveness (state revenue policy)	100 (86)
		a. Level of effectiveness of international financial diplomacy	70%

No.	Program/Activity Target	Performance Indicators	Target
3.	High level of tax compliance in the current year	Level of tax compliance in the current year	100%
		• Percentage of Annual Income Tax Return filing compliance by Corporate and Individual Taxpayers	100%
		• Percentage of tax revenue realization from Supervision on Periodic Tax Payment (PPM)	100%
4.	High level of tax compliance in the previous year	Percentage of tax revenue realization from Supervision on Material Compliance (PKM)	100%
5.	Formulation of competitive fiscal policies and international economic and financial partnerships	a. Level of effectiveness of regional Ministry of Finance (Joint Secretariat, Regional Chief Economist, and MSME synergy)	100%
		b. Index of priority policy/regulatory completion	100
		c. Indeks of regulation effectiveness	7.50 (scale 10)
6.	Effective tax education, services, and public relations	a. Service user satisfaction index	100%
		b. Public relations ecosystem effectiveness index	100
		c. Percentage of behavioral change in tax filing and remittance for educational and counseling activities	70%
7.	Optimal settlement of objections and non-objections	Percentage of timely settlement of objections and non-objections	85.5%
		• Percentage of timely objection settlement	78%
		• Percentage of timely non-objection settlement	93%
8.	Effective supervision on Periodic tax payment	Percentage of supervision on Periodic tax payment	90%
9.	Effective supervision on Material Compliance	Level of effectiveness of tax law supervision and enforcement	100%
		• Percentage of settlement of requests for data and information clarification	100%
		• Level of effectiveness on audit and valuation completion	80%
		• Level of effectiveness of law enforcement, collection, and collaboration	90%
10.	Optimal settlement of appeals and lawsuits	Percentage of the verdicts defending the object of appeals/ lawsuits in Tax Court	45%
11.	High-quality data and information	Percentage of valid data	80%
12.	Business process efficiency and digitalization of tax services	a. Percentage of success in implementing the joint program	85%
		b. Level of tax business process transformation implementation (Click, Call, Counter-3C)	100%
13.	Strengthening governance and work culture of Kemenkeu Satu in a collaborative ecosystem	a. Level of quality of HR management and improvement of well-being	100%
		b. Percentage of program completion of the Strategic Initiative for Bureaucratic Reform and Institutional Transformation	92%
		c. Level of implementation of Kemenkeu Satu	95%
		• Level of implementation of learning organization	90%
		• Level of cultural maturity of Kemenkeu Satu	100%
		d. Percentage of completion of the Ministry of Finance's institutional transformation revisit	100%

No.	Program/Activity Target	Performance Indicators	Target
14.	Strengthening optimal financial management	Level of financial management quality of the Budget Section (BA) 015	100
		• BA 015 financial reporting quality index	90.4
		• Performance index of budget implementation quality	100 (95.5%)
		• Efficiency level of bureaucratic spending	85 (Scale 100)
15.	Strengthening the collaborative information and communication technology (ICT) ecosystem	ICT system management quality index	100%
		• ICT system downtime rate	0.10%
		• Percentage of completion of strategic ICT projects	92%
		• Percentage of completion of analytics data	92%
16.	Strengthening the effective internal control monitoring	Organizational Integrity Index	95.95
		• Integrity Index	87.84
		• Maturity index of the Government Internal Control System (SPIP) implementation	100
		• The level of achievement of work units fulfilling the criteria of the Integrity Zone towards a Corruption-Free Area	100%

Source: Performance Contract 2023 of the Director General of Taxes (No. PK-3/MK/2023)

DGT Strategic Initiatives, 2023

KPI	Strategic Initiatives	Output/Outcome	Period
Percentage of completion of strategic ICT projects	Core Tax Administration System Project	1. Testing completion 2. Data Migration completion 3. Initial Deployment completion	Jan—Dec
Level of effectiveness of tax law supervision and enforcement	Tax Forensics Laboratory at the RTO	A total of 34 Digital Forensic Laboratories in all DGT vertical units provide services of digital forensics as follows: 1. digital forensics on computers; 2. digital forensics on cell phones; 3. digital forensics on internet accounts; and 4. digital forensics on other devices.	Jan—Dec
Level of effectiveness of tax law supervision and enforcement	Dissemination to accelerate understanding of law enforcement by law enforcement officers (APH)	Law Enforcement Apparatus Training (APH) in 2023	Jan—Dec

Source: Performance Contract 2023 of the Director General of Taxes (No. PK-3/MK/2023)



GOOD GOVERNANCE

04



Delighted to be traveling to Borneo
A tropical island with a million biodiversity
So lucky to have witnessed Naik Dango
A captivating traditional Dayak cultural party

A token of gratitude to the Creator, that is what the ceremony is
After harvest time when rice comes in abundance
All residents come to help and rejoice
Conserving philosophy, undertaking wisdom perseverance

How peaceful it is to live in Nusantara
The land we all guard with all our souls
The spirit of togetherness beams like aurora
In diverse ways, everyone performs their roles

Taxes are collected through gotong royong
Collective contribution for the country that we love
The bright future will come not for long
Indonesia advances, the society is prosperous in their life

DGT is given a mandate to collect state revenues and pledge to fulfill its commitment in carrying out efficient, effective, integrity, and fair tax administration. Efficient and effective tax administration is sought by continuing to develop technology-based services and simplifying business processes. Tax administration with integrity is maintained through the implementation of regulation-based governance and internal control system. In favor of taxpayers, fair tax administration is implemented through fair treatment according to taxpayers' level of compliance, fair legal certainty and services, and the transparency of taxpayers' rights and obligations. Meanwhile, the implementation of fair tax administration for DGT employees is maintained through transparency in human resource management and consistent enforcement of human resource policies.

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.

Through the Presidential Regulation 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, tax office, and Technical Implementing Units, as long as it does not result in changes to the nomenclature, the formation and/or shift in offices' budget. This delegation of authority is crucial for DGT to adapt in dynamic environments.

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 as amended by the Minister of Finance Regulation No. 141/PMK.01/2022 • Minister of Finance Decree No. 218/KMK.01/2003 concerning Advisors to the Director General of Taxes • Director General of Taxes Decree No. KEP-489/PJ/2022 concerning Stipulation of Changes in the Details of Duties of the Subdirectorate of Tax Objections and Appeals I and Sub-directorate of Tax Objections and Appeals II at the Directorate of Tax Objections and Appeals in DGT Head Office
Tax Office	• Minister of Finance Regulation No. 210/PMK.01/2017 concerning Organization and Work Procedures of Tax Offices as amended by the Minister of Finance Regulation No. 184/PMK.01/2020 • Director General of Taxes Decree No. KEP-150/PJ/2021 concerning Stipulation of Changes in Duties and Functions of Tax Potential Monitoring and Data as well as Tax Registration, Extensification, and Valuation at RTOs besides Large Taxpayers RTO and Jakarta Special Regional Tax Office

Unit	Legal Basis
Technical Implementing Units	• 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. 167/PMK.01/2016 concerning Organization and Work Procedures of 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. 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 needed as guidelines in carrying out each role in the organization. Within the scope of the Ministry of Finance, job descriptions are stipulated in the Minister of Finance Decree which includes the name of the position, an overview of the position, the objective of the position, description of tasks and activities, references and tools used to complete the work, work output, authorities, responsibilities, risks, and job requirement. Job descriptions are expected to provide clarity in the division of authority and responsibility for each position in the organization 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. 225/KM.1/2016 as amended by the 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 Tax Offices and Technical Implementing Units	Minister of Finance Decree No. 6/KM.1/2021
Staff in Tax Offices and Technical Implementing Units	Minister of Finance Decree No. 7/KM.1/SJ.2/2022
Tax Auditor	Minister of Finance Decree No. 20/KM.1/SJ.2/2022
Tax Auditor Assistant	Minister of Finance Decree No. 19/KM.1/SJ.2/2022
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

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

C. STANDARD OPERATING PROCEDURES

Standard Operating Procedures (SOP) are guidelines in carrying out tasks and functions which contain a series of standardized written instructions regarding various processes of governance administration, how and when they shall be carried out, as well as where and by whom they are carried out, which are prepared based on business processes. SOP is prepared to avoid errors and variations in the process of implementing tasks and functions, ensuring that activities are carried out in accordance with established provisions, encouraging effective and efficient implementation of activities, as well as an internal control tool.

DGT's SOP formulation refers to Minister of Finance Decree No. 551/KMK.01/2021 concerning Guidelines for Managing Business Processes within the Ministry of Finance. Based on these guidelines, the preparation of SOPs is conducted by each unit within the Ministry of Finance through the Ministry of Finance's Electronic-Based Government System Architecture.

In general, the SOP management process includes the process of receiving and distributing inputs, developing, standardizing, ratifying, administering and publishing, as well as monitoring and evaluating the SOPs.

DGT Standard Operational Procedure Development Unit

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

Recapitulation of DGT's Standard Operating Procedures

Scope	Total
DGT Head Office, including SOPs which apply in general	1,455
Tax Offices	1,146
Technical Implementing Units	399
Total	3,000

Source: Secretariat of the Directorate General

SERVICE COMMITMENT AND SERVICE STANDARDS

Implementing the provisions of Article 22 of Law No. 25 of 2009 concerning Public Services, all DGT units have prepared, stipulated, and published the Service Commitment. This written document contains a statement of DGT's commitment and capability to carry out services in accordance with the service standards.



DGT also continues to improve its service standards to ensure certainty of the rights and obligations of various parties involved in providing services. In 2022, DGT issued Directore General of Taxes Decree No. KEP-160/PJ/2022 which contains the stipulation of the service standards, for each:

a. DGT Head Office, with 6 types of services;
b. RTO, with 11 types of services; and
c. Tax Office, with 83 types of services.

Details regarding the component of the service standard which include the service delivery process and service management process can be access through https://pajak.go.id/id/standar-pelayanan-di-lingkungan-direktorat-jenderal-pajak.

PERFORMANCE MANAGEMENT

Performance management is the process of managing or utilizing resources aimed at improving organizational and employee performance to achieve organizational goals. Performance management within the scope of the Ministry of Finance includes performance management on the organizational and individual or employee side. In 2022, the Ministry of Finance has improved performance management guidelines for its subordinate units through the stipulation of Minister of Finance Decree No. 300/KMK.01/2022 concerning Performance Management within the Ministry of Finance.

To implement performance management, the Ministry of Finance established a performance management structure consisting of a Performance Management Committee and a Performance Owner Unit. The Performance Management Committee is the highest authority in performance management structure which has the responsibility to determine performance management policies and implement the Ministry's performance management process.

With the enactment of Minister of Finance Decree No. 300/KMK.01/2022, the term performance manager changes to Performance Unit (UPK). The UPK level consists of:

a. UPK-One, namely the UPK at the organizational unit level led by Senior Executive Official and non-echelon organizational units which are below and responsible to the Minister of Finance;
b. UPK-Two, namely the UPK at the organizational unit level led by First Executive Official, non-echelon organizational unit that is under and responsible to the Minister of Finance through a Middle-Level Manager, and a one-level-below non-echelon organizational unit that is under and responsible to the Minister of Finance;
c. UPK-Three, namely the UPK at the organizational unit level led by the Administrator Official at the service office and the echelon III Technical Implementing Unit within the Ministry of Finance.

Performance Management Structure at the Ministry of Finance

Performance Management Committee		
Executive Committee	Chairman	Minister of Finance
	Vice Chairman	Vice Minister of Finance
	Members	Senior Executive Officials, the Head of Nonechelon Organizational Units who are under and responsible to the Minister of Finance, Special Advisor, and Experts
Operational Committee	Chairman	Secretary General
	Field Chief Executive	Assistant to the Minister for Organizational, Bureaucracy, Information and Technology Affairs
	Members	First Executive Officials and Officials 1 (one) level below the Head of the Nonechelon Organizational Unit who are under and responsible to the Minister of Finance, who oversees performance management
Committee Secretariat	Organizational Performance Management	Head of Bureau of Planning and Finance
	Employee Performance Management	Head of Bureau of Humas Resources

Performance Unit (UPK)	
UPK-One (Performance Executive Manager)	
Organizational Performance Coordinator of UPK-One	Employee Performance Coordinator of UPK-One
Organizational Performance Administrator of UPK-One	Employee Performance Administrator of UPK-One
UPK-Two (Performance Manager)	
Organizational Performance Coordinator of UPK-Two	Employee Performance Coordinator of UPK-Two
Organizational Performance Administrator of UPK-Two	Employee Performance Administrator of UPK-Two
UPK-Three (Performance Submanager)	
Organizational Performance Coordinator of UPK-Three	Employee Performance Coordinator of UPK-Three
Organizational Performance Administrator of UPK-Three	Employee Performance Administrator of UPK-Three

Legal Basis: Minister of Finance Decree No. 300/KMK.01/2022

The performance management system framework is implemented in three main stages, as follows:

a. formulation of a performance management system that includes systematic performance management policies, procedures, and practices;
b. implementation of performance management consisting of performance planning, performance implementation, performance evaluation, as well as reporting and utilization; and
c. implementation of monitoring and evaluation of the performance management system, which is a series of activities aimed at improving the performance management system within the Ministry of Finance.

Performance Management Implementation Stages

Stage	Organizational Performance Management	Employee Performance Management
Performance Planning	The process of preparing and establishing a performance contract.	The process of preparing and determining Employee Performance Targets.
Performance Implementation	The process of achieving performance targets, monitoring, coaching and revising performance planning based on the agreement.	
Performance Evaluation	Performance evaluation process with outputs as follows: • Organizational Performance Value; • Organizational Performance Value based on Quality of Performance Commitment; and • Organizational Performance Title.	Performance evaluation process with outputs as follows: • Employee Performance Value; and • Employee Performance Title.
Reporting and Utilization of Performance Evaluation Results	Performance reporting consisting of: • Determination of Organizational Performance Value and Organizational Performance Value based on Performance Commitment Quality; and • Preparation of Government Agency Performance Accountability Report.	Performance reporting consisting of: • Determination of Employee Performance Value; and • Determination of Employee Performance Title.
	Utilization of performance evaluation results, which consists of: • Awards; • Providing incentives and/or other benefits; and/or • Imposition of sanctions based on the provisions of the laws and/or provisions in force at the Ministry of Finance.	

Legal Basis: Minister of Finance Decree No. 300/KMK.01/2022

A. ORGANIZATIONAL PERFORMANCE MANAGEMENT

Organizational performance management is performance management in the context of carrying out tasks and functions to achieve organizational goals within a certain period. The Ministry of Finance uses the Balance Scorecard (BSC) performance management system. This system aims to translate the vision, mission, goals and strategies contained in the Strategic Plan into a Strategy Map.

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

a. Kemenkeu-Wide, namely the Ministry level (Minister and Vice Minister);
b. Kemenkeu-One, namely UPK-One level, Senior Executive Officials of Non-UPK Manager, Special Advisor, and Experts;
c. Kemenkeu-Two, namely UPK-Two level, First Executive Officials of Non-UPK Manager, and functional officials who are responsible to the UPK-One Executive Officials;
d. Kemenkeu-Three, namely UPK-Three level, Administrator Officials of Non-UPK Manager, and functional officials who are equivalent to Administrator Officials;
e. Kemenkeu-Four, namely Supervisory Officials and Functional Officials who are equivalent to Supervisory Officials;
f. Kemenkeu-Five, namely staff and functional position equivalents of staff.

The performance planning process is conducted by preparing and establishing a Performance Contract which at least contains a Strategy Map, Key Performance Indicators, budget details, performance target details and Strategic Initiatives (optional). A Strategy Map is a comprehensive dashboard that maps Strategic Objectives (SO) in a causally related relationship framework that describes the entire strategic journey of the organization in realizing its vision and mission. DGT Strategy Map uses four perspectives, namely stakeholders, customers, internal processes, as well as learning and growth.

Perspectives in GT Strategy Map

Perspectives	Description
Stakeholder	Includes SO that the organization intends to realize to meet expectations in order to be considered successful from the perspective of stakeholders, namely parties who have an interest in the output or outcome of the organization without using the organization's services directly (President, House of Legislatives, Minister of Finance, The Audit Board of The Republic of Indonesia, society).
Customer	Includes SO that the organization intends to realize to meet expectations of customers and/or the organization's expectations of customers, namely external parties who are directly related to the output or services of the organization (taxpayers).
Internal Process	Includes SO to be realized through a series of processes managed by the organization in providing services and creating value for stakeholders and customers.
Learning & Growth	Includes SO in the form of ideal environments for the organization's internal resources that the organization intends to realize to carry out business processes to deliver results that meet the expectations of stakeholders and customers.

Legal Basis: Minister of Finance Decree No. 300/KMK.01/2022

Additionally, the success of achieving each SO is measured by the KPI. KPI is determined by adhering to the SMART-C principle (specific, measurable, agreeable, realistic, time-bound, continously improved).

Principles in Determining Key Performance Indicators

Principles	Description
Specific	Defines something firmly, does not have double meaning, is relevant and distinctive/unique in assessing and encouraging the performance of a/an unit/employee.
Measurable	Being measured clearly and has a clear measurement method.
Agreeable	Agreed by the KPI owner and supervisor.
Realistic	Representing achievable and challenging target.
Time-bounded	Setting a deadline for target achievement.
Continously Improved	Quality and targets are adjusted to developments in organizational strategy and are always refined.

Legal Basis: Minister of Finance Decree No. 300/KMK.01/2022

DGT regularly monitors and develops organizational performance through Organizational Performance Dialogue (DKO). DKO is a formal communication between UPK leaders and officers/employees reporting to them to discuss the achievement of strategy, performance, risks and organizational action plans. The employees conduct DKO at least once every quarter, in April, July and October of the current year, as well as January of the following year.

Subsequently, DGT evaluates organizational performance represented as Organizational Performance Score (NKO), Organizational Performance Score based on Performance Commitment Quality (NKO K3), and Organizational Performance Title. The final stage of the organizational performance management cycle involves reporting and utilizing organizational performance results, which includes determining NKO and NKO K3 and generating Government Agency Performance Accountability Reports.

Stages of Organizational Performance Value Assessment	
KPI Realization	Raw data assessment results are based on the formula stated in the KPI manual.
KPI Achievement Index	Results are evaluated by comparing realization to target using the formula for calculating the KPI achievement index for each type of polarization.
Strategic Objective Value	Total of all KPIs achievement index in a SO considering 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 a Strategy Map.

Legal Basis: Minister of Finance Decree No. 300/KMK.01/2022

B. EMPLOYEE PERFORMANCE MANAGEMENT

Employee performance management begins with employee performance planning, which includes preparing and establishing Employee Performance Target. Employee Performance Target is a document created as a consequence of a performance dialogue between employees and their immediate superiors regarding the performance plan to be accomplished in a specific period. Key Performance Result and Additional Performance Result, Work Behavior, and Employee Performance Target Attachments are all part of the Employee Performance Target. The Key Performance Result reflects the employee's job description based on performance dialogue with management, while the Additional Performance Result is a task outside of the main job description that includes innovation, squad team, and other assignments.

DGT conducts employee performance through Individual Performance Dialogue as a communication medium between immediate superiors and employees. Individual Performance Dialogue implementation includes planning the Employee Performance Target, implementing performance plans, monitoring performance, providing continuous feedback, and implementing performance coaching. Following that, the employee performance evaluation stage is conducted regarding performance results and work behavior.

The final stage of employee performance management is reporting and applying performance assessment results. Employee performance reporting leads to the determination of Employee Performance Score and Employee Performance Title utilized as a basis for providing awards, incentives and/or allowances, and sanctions. Additionally, DGT also conducts an employee performance rating procedure which provides performance status as a basis for payment of allowances and used as a consideration in human resource decision making.

TALENT MANAGEMENT

Talent management is a set of human resource managements procedures to identify, manage, develop, retain, and evaluate the best DGT employees prepared to lead the organization in the future. From an organizational perspective, talent management seeks to train the best people for specific jobs, accelerate the adoption of the merit system at DGT, create a positive and transparent competitive climate, and build employee trust in the organization. Meanwhile, from the perspective of the employee, talent management aims to give fair opportunities for career development as well as a method of realizing self-actualization and increasing one's capacity.

Talent management at DGT is based on these regulations:

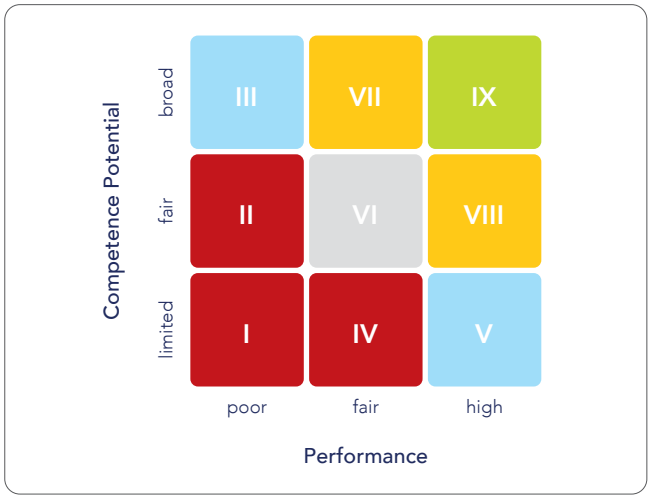
a. Minister of Finance Regulation No. 60/PMK.01/2016 concerning Talent Management at the Ministry of Finance as amended by Minister of Finance Regulation No. 161/PMK.01/2017;
b. Minister of Finance Decree No. 130/KMK.01/2013 concerning Employee Restructuring at the Ministry of Finance;
c. Minister of 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;
e. Director General of Taxes Regulation No. PER-20/PJ/2021 concerning Talent Management in the Directorate General of Taxes; and
f. Director General of Taxes Regulation No. PER-25/PJ/2021 concerning Career Management in the Directorate General of Taxes.

In general, talent management consists of several stages, namely analysis of talent needs, identification of potential talent, leadership and talent determination forum, talent development, and talent evaluation.

In talent need analysis stage, the organization calculate the number of talents needed to be managed or developed in talent management. Talent needs are calculated based on the number of positions that will be vacant in the following year. Meanwhile, ratio analysis compares the number of target positions with the number of talent required.

The organization identifies potential talent through employee mapping, administrative selection, track record and integrity check, potential talent confirmation, and performance status ranking. Employee mapping means grouping employees into Employee Map Diagram according to their level of performance and competency. Highly performed employess and the ones who have the largest range of competencies will be selected as talent candidates to fill promotional positions. Following that, administrative selection process is conducted, selecting potential talents based on the administrative requirements needed.

Employee Map Diagram



Track record and integrity check aims to ensure that the selected prospective talent has high integrity. The criteria includes selecting prospective talents who are not undergoing disciplinary punishment at the time of the selection or have never been sentenced to disciplinary punishment in the fraud category. Furthermore, confirmation regarding the suitability and abilities of prospective talents is carried out through correspondence between the Secretary of the Directorate General and the First Executive Officials at DGT. From this confirmation, the prospective talent map diagram may be re-determined. Meanwhile, confirmation regarding technical competency is conducted through a technical competency test to obtain competency scores as one of the ranking variables.

Afterwards, the procedure is the leadership forum. The forum is held after the short-listed candidates are chosen. The leadership forum must decide whether an employee is selected to be in the talent pool based on the recommendation from his immediate supervisor or other important considerations.

In addition to that, talent development is carried out through a series of activities, such as:

a. e-learning activities to improve managerial and socio-cultural competency;
b. remote training for talent competency development for administrator positions;
c. secondment at Internal Compliance Unit;
d. formulation and implementation of the Individual Development Plan (IDP);
e. job shadowing;
f. remote learning for Talent Development Program (TDP); and
g. writing and presenting working paper.

The talent evaluation stage consists of a series of fit and proper tests for talent to decide which category the candidates will be in, either in The Ready Now, Need Development, and Exit categories. The decision is made based on the results of the current year's performance results, the improvement of talent competencies during the development program, and the results of fit and proper tests.

The implementation of DGT's talent management in 2022 has resulted in Talent Ready Now candidates amounting to 100 talents in Administrator positions and 400 talents in Supervisor positions. These talents will be appointed to higher structural or strategic positions in the following year according to the needs of the organization.

JOB ROTATION SYSTEM

Based on the Government Regulation No. 11 of 2017 concerning 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 the organization,, improve the competence and performance of civil servants, and encourage the improvement of the professionalism of civil servants.

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 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 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 organizational needs. The job rotation system is conducted 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 Senior Executive Official and/or the Minister of Finance.

To support the optimization of tax revenues and strategies to increase taxpayer compliance, in 2022 DGT has transferred and appointed several employees in structural, functional, and general staff.

Recapitulation of Total Employees Assigned with Job Rotation and Promotion

Structural Position				
Position	Job Rotation	Promotion	Between Units	Total
Supervisor	1,282	233	17	1,532
Administrator	170	10	14	194
Total	1,452	243	31	1,726

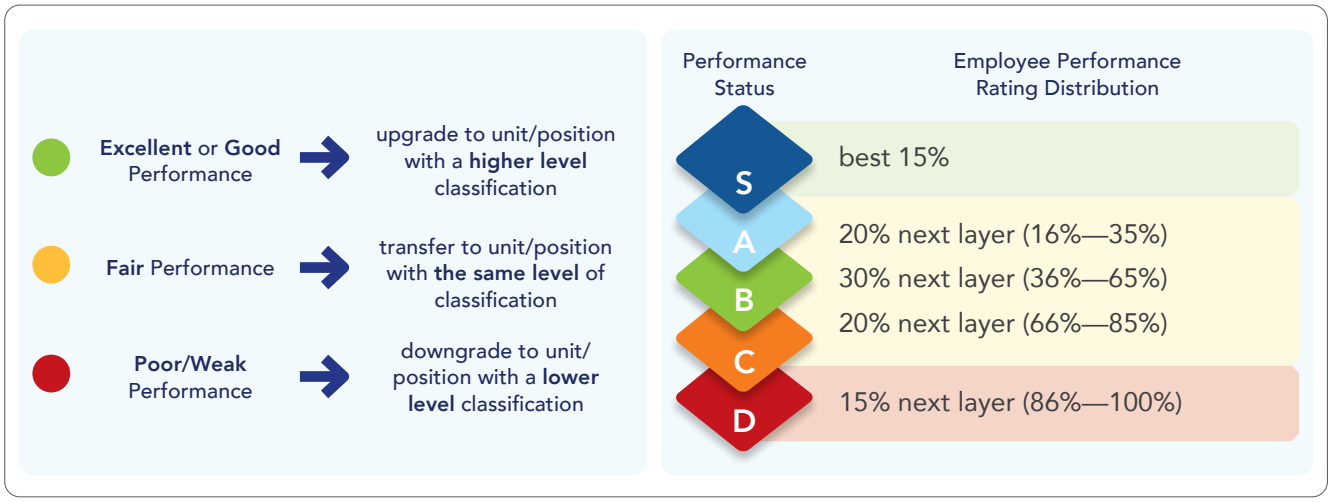
Functional Position				
Position	Job Rotation	Promotion	Reappointment	Total
Tax Auditor	1,344	-	-	1,344
Tax Appraiser & Tax Appraiser Assistant	-	-	-	-
Tax Instructor & Tax Instructor Assistant	-	-	-	-
IT Specialist	-	-	2	2
Assessor	-	3	-	3
Total	1,344	3	2	1,349
The Position of Tax Objection Reviewer, Account Representative, and Staff				
Position	Job Rotation	Promotion	Discharge	Total
Objection Reviewer	201	132	12	345
Account Representative	1,056	879	9	1,944
Staff	1,157	-	-	1,157
Total	2,414	1,011	21	3,446

Source: Decree regarding the job rotation/appointment of employees in 2022, Secretariat of the Directorate General

In terms of job rotation for Executive Positions, Administrator Positions, and Senior Expert of Functional Positions, DGT conducts preparation and discussion resulting in a proposal to be submitted to the Ministry of Finance as the unit authorized to determine the job rotation.

The tenure of an employee occupying a position in a certain region is the main consideration in the job rotation system. Furthermore, DGT also considers employee performance and humanitarian reasons.

Plotting Based on Employee Performance



Legal Basis:
- Minister of Finance Decree No. 300/KMK.01/2022
- Minister of Finance Regulation No. 211/PMK.03/2017.

In addition to business-as-usual job rotation, DGT implements job rotation through a transfer mechanism between echelon I units of the Ministry of Finance, known as cross-function. Throughout 2022, there were 10 officers transferred out of DGT, and 10 officers entered DGT in Administrator positions. While, in the Supervisory position, 17 officers were transferred out and into DGT respectively.

DGT also provides opportunity for employee transfer between government institutions, which is conducted through several mechanisms, namely open selection, internal job vacancy (IJV), as well as applications submitted by employees. In 2022, DGT accepted employees through the IJV, which represents DGT's support to the Ministry of Finance organizational culture, Kemenkeu Satu, by providing opportunities for employees outside DGT to work in at DGT as well as dispatching DGT employees to participate in selection outside DGT.

Assignments in open selection within the DGT are carried out through transfer, employment, or secondment. The tenure as an employed or seconded employee 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.

DGT supports the Ministry of Finance organizational culture, namely a more open and felxible work culture, prioritizing collaboration among employees through **collaborative ways of working** by providing opportunities for employees outside DGT to work in DGT and dispatching DGT employees to participate in selection outside DGT.



REMUNERATION SYSTEM

DGT employee remuneration system is regulated through the Presidential Regulation No. 37 of 2015 concerning Employee Remuneration System in the Directorate General of Taxes as amended by the Presidential Regulation No. 96 of 2017 and the Minister of Finance Regulation No. 211/PMK.03/2017 concerning Procedures for Calculation of Employee Remuneration System in the Directorate General of Taxes.

Performance allowances are paid to DGT employees by considering three criteria, with the following details:

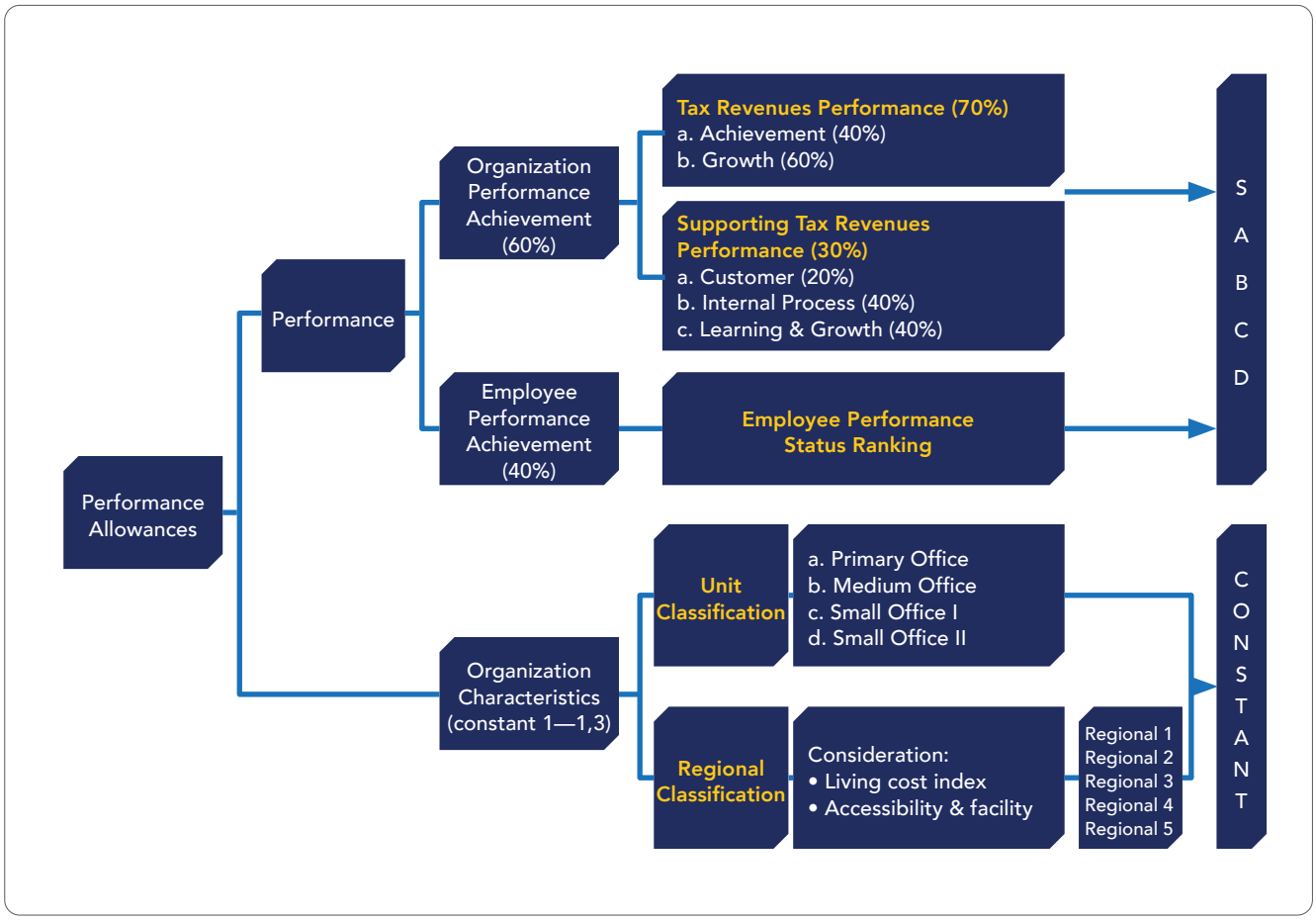
a. Organizational performance achievements consist of two parameters, namely:
    1. tax revenues performance, which is divided into elements of tax revenue achievement and tax revenue growth;
    2. supporting tax revenues performance, which includes customer, internal process, as well as learning and growth perspective.

Every year prior to the start of performance remuneration payment period, the Directorate of Internal Compliance and Apparatus Transformation determines organizational performance achievements and organizational characteristics.

b. Employee performance achievements, namely the results of performance assessments carried out according to the provisions regarding civil servants' performance assessments and performance management within the Ministry of Finance, includes employee contribution components. The results of employee performance achievements and the considerations of the head of the unit are utilized as a basis for employee performance ranking and subsequently converted into employee performance achievement status.

c. Organizational characteristics, namely the classification of DGT organizational units by considering workload, work risks, demographics of work unit locations, and local socio-economic characteristics.

Scheme of Employee Performance Incentive



Description:
S: performance achievement status > 98.75% s.d. 100%
A: performance achievement status > 96.25% - 98.75%
B: performance achievement status > 93.75% - 96.25%
C: performance achievement status > 91.25% - 93.75%
D: performance achievement status 90.00% - 91.25%

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

Formula of Performance Allowances Calculation

Performance Allowances=
Constant x ((60% x Organization Performance Achievement Status) + (40% x Employee Performance Achievement Status)) x Performance Allowances 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

Employee performance allowances payments can be given with limits ranging from a maximum of 10 percent lower up to a maximum of 30 percent higher than the amount of performance allowances listed in Attachment to the Presidential Decree No. 37 of 2015, and taking into account the state's financial condition.

Align with the simplification of bureaucracy as the government's national program, DGT performed an organizational structure refinement, which led to the need for a new positions. Therefore, in order to determine the performance allowance for the new positions, a regulation regarding positions equalization procedures must be drafted. In 2022, DGT has determined the Minister of Finance Decree No. 85/KMK.01/2022 concerning Equalization of Functional Positions for Tax Instructor and Tax Instructor Assistant at the Directorate General of Taxes in the Context of Providing Performance Allowances. In addition, DGT is currently preparing positions equalization in order to provide performance allowances for the Functional Position of Tax Auditor and Tax Auditor Assistant.

INTERNAL CONTROL SYSTEM

The governmental organization conducts an internal control system based on Government Regulation No. 60 of 2008 concerning Government Internal Control System. The Internal Control System is implemented through effective and efficient activities, reliability of financial reporting, state assets safeguarding, and compliance with laws and regulations, 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

Every government institution shall establish a supportive environment for implementing internal control system that can positively impact employees' behavior through upholding integrity and ethical values. Through the Minister of Finance Regulation No. 190/PMK.01/2018, the Ministry of Finance has established a Code of Conduct as guidelines for employees' attitudes, behavior and actions in carrying out their duties and functions as well as their daily life interactions.

In order to implement the Minister of Finance Regulation No. 190/PMK.01/2018, since July 1, 2020 DGT has also stipulated the Director General of Taxes Regulation No. PER-22/PJ/2019 which contains the provisions of the Code of Conduct in accordance with the conditions and characteristics of the DGT. The Code of Conduct aims to impprove employee's discipline, ensure the maintenance of order and smooth implementation of duties and supportive work climate, as well as create and maintain professional work behavior.

Values	Items of the DGT's Code of Conduct
Integrity	a. To uphold and implement the values of Pancasila and the 1945 Constitution. b. To preserve the image, dignity, and prestige of the Ministry of Finance, especially DGT. c. To be a role model in attitude and behavior by upholding the prevailing norms in society and the Code of Conduct for Employees. d. To be a good role model for society in fulfilling tax obligations and other obligations as a State Civil Apparatus. e. To uphold the Civil Servant's Oath.

Values	Items of the DGT's Code of Conduct
	f. To avoid conflicts of personal, group or class interests. g. To inform taxpayers to not give anything, either directly or indirectly, to all employees when starting dissemination, consultation, services and carrying out other duties. h. To be neutral in the election of candidates for President and Vice President, regional heads and deputy regional heads, as well as members of the central and regional legislatures. i. To use social media wisely and politely considering the enacted regulations. j. To speak and act honestly, accountably, transparently in accordance with facts, truth and enacted regulations. k. To create a simple lifestyle as a form of empathy for the community, especially fellow employees. l. To not request and/or accept sponsorship in any form from taxpayers, partners, tender/auction participants, or other parties related to events inside or outside of the office. m. To not attend seminars domestically or abroad which are financed by partners, bidders or other parties related to the procurement of goods and services. n. To not request, accept and/or give anything in the form of money, goods, and/or facilities in any form, either directly or indirectly from or to taxpayers/fellow employees/other parties which are reasonably suspected of giving rise to a conflict of interest and are contrary to the provisions in effect. o. To not carry out activities as a tax consultant and/or participate in the activities of other parties as a tax consultant, as well as suggest or give instructions to taxpayers to use the services of consultants/certain parties in fulfilling the taxpayer's tax obligations. p. To not upload, like and/or share content that contains elements of hoaxes, pornography, radicalism, terrorism, harassment, discrimination, support for lesbian, gay, bisexual and transgender (LGBT), ethnic, religious, racial and intergroup (SARA) issues, as well as political views via social media. q. To not meet taxpayers or other parties who have the potential to cause a conflict of interest outside the office or outside the taxpayer's business location, unless on assignment. r. To not discuss the confidentiality of positions or work that could potentially give rise to a conflict of interest. s. To not act and/or invite other people to commit arbitrary acts, insult, bully, threaten violence or abuse in any form against fellow employees/taxpayers/or other parties. t. To not commit physical or psychological violence against people within the household. u. To not commit any acts that violate the norms of decency and morality that can lower the image of the employee and/or organization. v. To not enter places that are considered inappropriate according to the ethics and morals that apply in society, such as places of prostitution and gambling, unless on assignment. w. To not act, say and behave in a way that is not in accordance with the sexual and gender identity concerned. x. To not commit acts that lead to violations of decency with members of the opposite or same sex.
Professionalism	a. To put the interests of the nation and the organization above personal interests. b. To carry out tasks in accordance with standard operating procedures and job authority. c. To complete tasks or work responsibly until they are finished. d. To implement the stages of performance management and compile/report employee performance targets/achievements in an honest, objective, measurable, accountable, participatory, and transparent manner. e. To work optimally with the best competencies to complete tasks or work. f. To be disciplined in the use of working hours. g. To be brave to admit mistakes and take responsibility for the implementation of their duties. h. To behave, dress, and speak politely. i. To build good communication, both orally and in writing, to stakeholders and supervisors/colleagues/subordinates to support the achievement of organizational goals. j. To maintain the cleanliness, security, and comfort of the workspace, including not smoking outside of designated smoking areas. k. To dress, wear clothes, and wear work shoes in accordance with applicable regulations and ethical standards. l. To wear identification tags when performing duties as appropriate. m. To not allow unauthorized parties to be in the workspace. n. To not misuse data, documents, and/or information owned by the Directorate General of Taxation that is confidential. o. To not respond to criticism and suggestions in a negative way.

Values	Items of the DGT's Code of Conduct
Synergy	a. To acknowledge equality, rights, and obligations of every human being and develop a sense of mutual respect among human beings. b. To respect and appreciate differences in background, race, skin color, religion, origin, gender, marital status, age, or disability condition. c. To be cooperative with other related work units in carrying out tasks. d. To appreciate the input, opinions, and ideas of others. e. To maintain commitment to joint decisions and their implementation. f. To be willing to share solutions, information, and/or data within one's authority to resolve problems related to work. g. To provide an opportunity to perform religious duties during work meetings or official duties. h. To carry out activities related to one's duties or position with the permission or knowledge of one's supervisor. i. To not divide the unity and integrity of the nation. j. To not spread information that may cause hatred and/or hostility.
Service	a. To be attentive, hospitable, and polite in providing services to fellow employees/taxpayers/other parties/community. b. To provide services according to competence and cooperate with related parties in solving the problem. c. To seek supervisor approval when meeting other parties not related to work, as long as it does not interfere with work or services. d. To not give discriminative and unfair services.
Perfection	a. To strive to maintain and implement faith and piety towards God Almighty, as well as respect the religions and beliefs of others. b. To be open to suggestions for improvement. c. To be proactive in improving the quality of knowledge, skills, and abilities by opening up to new knowledge. d. To strive to carry out work with the best performance and/or service. e. To do not influence or force a religion, belief, teaching, and thought that is believed into others and/or institutions. f. To not hinder creativity/ideas/opinions that add value to the progress of the organization. g. To not hinder innovation efforts that are in line with laws and regulations.

Legal Basis: Director General of Taxes Regulation No. PER-22/PJ/2019

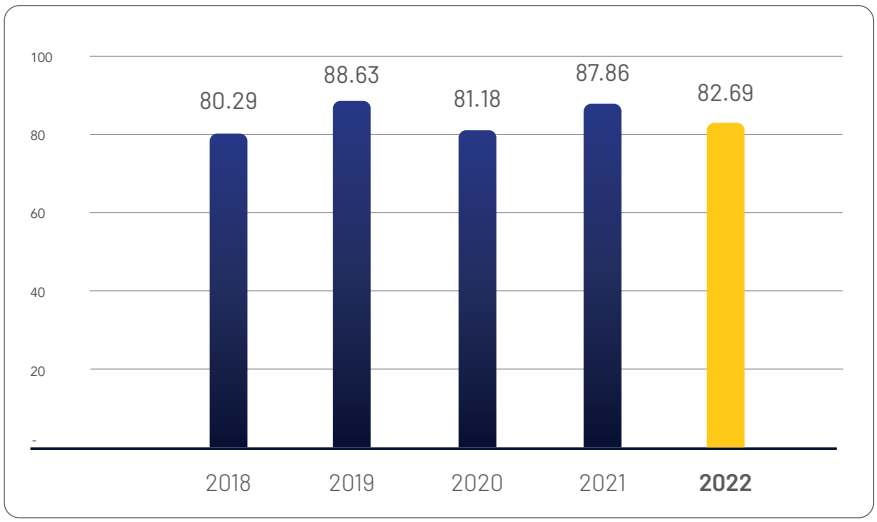
DGT disseminates the Code of Conduct to all its employees through various methods. The Code of Conduct are also used as material in various trainings, such as training for Civil Servant Candidates, Administrators, Supervisors, and are presented at every activity to strengthen integrity within DGT.

Every employee is expected to have the initiative to ensure that the Code of Conduct can be complied with. Strengthened by inherent supervision and example from supervisors as well as the existence of a unit that is authorized to supervise the implementation of the Code of Conduct, a tax apparatus with integrity, competence and professionalism will exist.

To measure and map the achievements of a culture of integrity and as an effort to eradicate corruption, the Corruption Eradication Commission (KPK) in collaboration with the Central Statistics Agency (BPS) initiated the implementation of the Integrity Assessment Survey (SPI) as a diagnostic tool. SPI is a national and mandatory priority program to be conducted by all ministries/agencies every year. The Corruption Eradication Commission has made the SPI index one of the indicators for preventing corruption in the National Medium Term Development Plan (RPJMN).

Within the scope of the Ministry of Finance, integrity assessments are carried out during the period August to October 2022 for all echelon I and non-echelon units that are responsible to the Minister of Finance. Assessments were carried out on the perceptions and experiences of internal and external respondents.

DGT Integrity Assessment Survey Index, 2018–2022



Source: Report from the Inspectorate General of the Ministry of Finance No. LAP-4/IJ/2023

DGT Integrity Assessment Survey Index 2022 per Component

Internal Index	
Components	**Index**
Trading in influence	81.70
Management of procurement of goods & services	89.01
Budget management	87.08
HR Management	81.71
Integrity in carrying out duties	84.62
Anti-corruption dissemination	72.76
Transparency	86.13
External Index	
Components	**Index**
Corruption prevention	79.04
Transparency and fairness of service	75.65
Employee integrity	91.18

Note: The number of internal respondents was 2,212 and the number of external respondents was 1,174
Source: Report from the Inspectorate General of the Ministry of Finance No. LAP-4/IJ/2023

B. INTERNALIZATION OF ORGANIZATIONAL VALUES

DGT requires the support of tax officials with integrity, competence, and professionalism to achieve the tax revenue target. 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 continuously 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 2022 has the following objectives:

a. supporting the achievement of 2022 tax revenue target;
b. supporting DGT's mission and the achievement of Strategic Objective: Organizations and Human Resources with High Performance, namely creating a tax apparatus with integrity, professionalism, and strong motivation to work;
c. improving employee compliance with the Code of Ethics, Code of Conduct, civil servants discipline, and increasing the role of supervisors in the formation of a culture based on the Values of the Ministry of Finance;
d. realizing good governance in accordance 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 corruption, collusion, and nepotism as well as creating a conducive work environment.

Leadership 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 Code of Conduct. As part of the ICV programs, DGT began implementing Leadership Integrity Commitment activities in 2022. The KIP program is implemented in the form of an agreement (attachment) to think, say, behave and act properly and correctly and uphold the Code of Conduct. Leadership Integrity Commitment is signed by all management consisting of structural officials and functional officials.

C. INTERNALIZATION OF ANTI-CORRUPTION CULTURE

Anti-corruption culture is a culture that always avoids corruption in carrying out work. Internalization of anti-corruption culture within the DGT in 2022 takes place in various activities or is integrated into regular tasks.

DGT Anti-Corruption Campaign Instructions

- Broadcasting a video guidance from 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 when initiating dissemination, counseling, meetings and activities related to taxpayers, as well as every coaching meeting or activities involving employees
- Delivering anti-corruption appeals and tax reform messages to taxpayers when initiating dissemination, meetings and/or activities related to taxpayers.
- Informing integrity strengthening to all employees at every coaching meeting or activities involving employees.

Source: Directorate of Internal Compliance and Apparatus Transformation

In accordance with the Minister of Finance Regulation No. 227/PMK.09/2021 concerning Gratification Control in the Environment of the Ministry of Finance and the Minister of Finance Decree No. 258/KMK.09/2022 concerning the Guidelines for Gratification Control within of the Ministry of Finance, DGT implements gratification control to internalize an anti-corruption culture. One of the provisions is the establishment of the Gratification Control Unit attached to each organizational unit with tasks and functions in the field of internal compliance. Every receipt or rejection of gratification must be reported to the Gratification Control Unit or the Corruption Eradication Commission through the GOL KPK app. The Gratification Control Unit and/or the Corruption Eradication Commission will then verify the gratification report submitted by employees and await the determination of the ownership status of the gratification item.

401 gratification reports

submitted by DGT throughout 2022



Source:
Directorate of Internal Compliance and Apparatus Transformation

The World Anti-Corruption Day commemoration has become DGT's annual agenda. In 2022, the commemoration carried the theme of "Resilient Integrity, Recovering and Growing". Several activities were held to enliven The World Anti-Corruption Day, including a video reels competition and an anti-corruption jingle competition. The closing of the 2022 The World Anti-Corruption Day, commemoration was held on December 6, 2022, and was packaged in the form of a talk show titled "Strong Integrity, Sovereign Tax Revenue". The speakers at the event were the Director General of Taxes Suryo Utomo, the Inspector General Awan Nurmawan Nuh, as well as the journalist and national presenter Aiman Witjaksono as the moderator.

D. WHISTLEBLOWING SYSTEM

DGT continuously carries out dissemination of the whistleblowing system (WBS) so that employees are committed to reporting suspected violations of the Code of 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. 205/PMK.09/2022 concerning Management of Violation Reporting and Whistleblower Protection 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; and

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, 2018–2022

Channel	2022	2021	2020	2019	2018
Email	51	35	29	28	19
Mail	67	67	80	76	92
Direct visit	13	7	9	17	10
Online media	3	13	0	7	8
Phone	3	8	10	22	22
SIKKA-WBS app	2	9	7	12	5
WISe app	59	46	37	21	31
Others	1	0	0	0	4
Total	199	185	172	183	191

Number of Complaints by Subject Matters, 2018–2022

Complaint Subject	2022	2021	2020	2019	2018
Requesting and/or receiving money, goods, or other facilities	41	38	37	37	41
Misuse of office budget and facilities	7	3	2	7	8
Misuse of electronic data	3	0	4	1	1
DGT external services	17	5	3	13	13
DGT internal services	0	2	4	2	7
Violation of official regulations	61	74	54	48	36
Violation of working hours	13	5	12	4	8
Violation of regulations on procurement	1	4	2	4	1
Violation on procedures of marriage and divorce	11	11	15	17	27
Violation on civil servant dignity and honor	23	24	24	24	31
Not related to DGT employees	22	19	15	26	18
Total	199	185	172	183	191

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 2022, the Sub-directorate of Internal Investigation resolved 176 of the 199 incoming complaints (88.44 percent).

E. MANAGEMENT OF STATE ADMINISTRATORS' WEALTH REPORTS AND WEALTH REPORTS THROUGH THE TAXATION AND WEALTH REPORT APPLICATION

To establish state administration that is clean and free from corruption, collusion, and nepotism, every organization needs to ensure transparency of wealth for its officials. Within the scope of the Ministry of Finance, the obligation to fill in and submit the Reports of State Officials Wealth (LHKPN) is implemented based on:

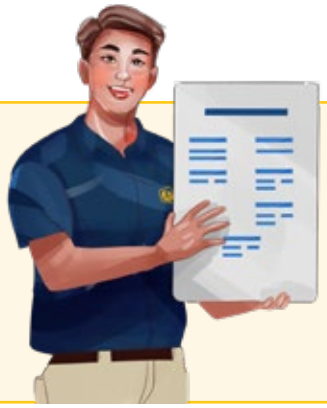
a. CEC Regulation No. 7 of 2016 concerning Procedures for Registration, Announcement, and Audit of State Administrators' Assets as amended by CEC Regulation No. 2 of 2020;
b. Minister of Finance Decree No. 83/KMK.01/2021 concerning List of State Officials in the Ministry of Finance who are Obliged to 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 that contains descriptions and details of information regarding wealth, personal data, income, expenses, and other data related to the wealth of state officials. During their tenure, state officials are obliged to submit LHKPN using the e-LHKPN app for the wealth obtained from January 1st to December 31st and submitted no later than March 31st of the following year.

Positions Obliged to Submit Reports of State Officials Wealth

• Senior Executive (Director General of Taxes)	• Treasurer
• First Executive	• Account Representative
• Administrator	• Tax Objection Review
• Proxy of Budget User	• Functional Position of Tax Auditor
• Commitment Making Official	• Functional Position of Tax Appraiser
• Procurement Official	• Functional Position of Tax Appraiser Assistant
• Chairman and members of the Task Force for the Selection of Procurement Units	• Functional Position of IT Specialist
• Procurement Result Examination Official	• Tax Bailiff
• Signing Official of Payment Order	• Team Members of Core Tax Administration System (CTAS) Project

Legal Basis: Minister of Finance Decree No. 83/KMK.01/2021



25,776 DGT employees submitted LHKPN for the 2021 reporting year or a compliance level of **99.99%**

Source: e-lhkpn.kpk.go.id, Directorate of Internal Compliance and Apparatus Transformation
Note: LHKPN for the 2021 reporting year is submitted no later than March 31st, 2022

Based on the Minister of Finance Decree No. 388/KMK.09/2022 on the Governance of Wealth Reporting, all employees of the Ministry of Finance are required to submit a Wealth Report (LHK) in a correct, complete, and accountable manner. Employees who are not required to submit LHKPN, shall submit LHK through the Tax and Wealth (Alpha) Reporting app annually for wealth owned as of December 31st of the relevant year and submitted no later than March 31st of the following year.

45,278 **DGT employees**

submitted LHK for the 2021 reporting year via the Alpha app or a compliance level of **99.93%**



Source: Directorate of Internal Compliance and Apparatus Transformation
Note: LHK for the 2021 reporting year is submitted no later than March 31, 2022

F. DEVELOPMENT OF INTEGRITY ZONE TOWARD CORRUPTION-FREE AREA AND CLEAN AND GOOD SERVICE BUREAUCRACY AREA

Integrity Zone (ZI) is a title given to government institutions that are committed to performing Corruption-Free Area (WBK) and Clean and Good Service Bureaucracy Area (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. 90 of 2021 concerning Development and Evaluation of Integrity Zones Towards Corruption-Free Area and Clean and Good Service Bureaucracy Area in Government Institutions.

Development of Integrity Zone Toward Corruption-Free and Clean and Good Service Bureaucracy Area

Area	Objectives
Change Management	Systematically and consistently improve individuals' work mechanism, mindset, and culture to 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	Improve the effectiveness, transparency, and accountability of HR management to create personnel with integrity and professionalism.
Supervision Strengthening	Promote free from corruption, collusion, and nepotism governance.
Strengthening of Performance Accountability	Enhance the capacity and performance accountability of government institutions.
Improvement of Public Services Quality	Improve the quality and innovation of public services to be faster, safer, and more accessible to customers.

Source: Directorate of Internal Compliance and Apparatus Transformation

A government institution is eligible to obtain the ZI-WBK/WBBM title if it is declared to have passed through several assessment stages for the ZI development that has been carried out. The assessment is carried out in stages, starting with the evaluation team of the DGT and the Ministry of Finance (Inspectorate General) evaluation team.

In 2022, the DGT proposed 237 units for assessment by the Ministry of Finance evaluation team, consisting of 179 units for the WBK assessment and 58 units for the WBBM assessment. Based on the results of the assessment by the evaluation team of the echelon I unit, 224 DGT offices were declared to have passed and were eligible to advance to the Ministry of Finance evaluation team (national assessment stage), consisting of 172 units for the WBK assessment and 52 units for the WBBM assessment. Subsequently, based on the final stage of assessment by the Ministry of Finance evaluation team, 141 DGT offices units were declared eligible to hold the ZI-WBK/WBBM title, 110 units for the WBK category and 31 units for the WBBM category. The awarding ceremony for the ZI-WBK/WBBM title in the Ministry of Finance environment was held at the closing of the commemoration of the Ministry of Finance's Hakordia in 2022.

Development of Integrity Zone Toward Corruption-Free and Clean and Good Service Bureaucracy Area in DGT, 2013–2022

Year	WBK		WBBM	
	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
2022	179	110	58	31

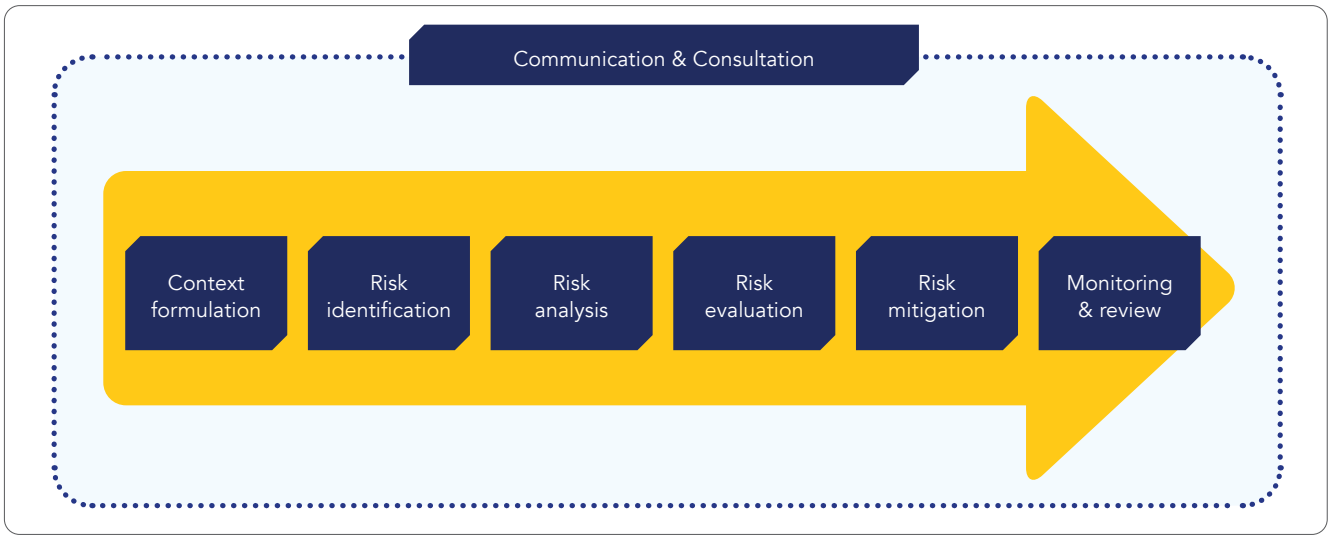
Source: Directorate of Internal Compliance and Apparatus Transformation

G. IMPLEMENTATION OF RISK MANAGEMENT

Every organization faces risks in achieving its goals. Risk can hinder or even thwart the achievement of an organization's goals. Therefore, organizations need to pay attention to these risks. The implementation of risk management is carried out to provide adequate confidence that organizational goals can be achieved by managing risks at an acceptable level.

The implementation of risk management in the DGT is currently referred to the Minister of Finance Regulation No. 222/PMK.01/2021 concerning Risk Management of State Finance Management and the Minister of Finance Decree No. 105/KMK.01/2022 concerning Guidelines for Implementing Risk Management in State Financial Management.

Risk Management Process



Legal Basis: the Minister of Finance Decree No. 105/KMK.01/2022

DGT, as a risk owner unit, is responsible for carrying out the risk management process in accordance with the tasks and functions carried out. Risk management is accomplished through the preparation of the unit risk profile and its mitigation plan, as well as carrying out monitoring of these risks and mitigations.

Preparing a risk profile and mitigation plan begin with the collection of proposals/data from the business owners. Directorate of Internal Compliance and Apparatus Transformation as part of the risk management unit of the DGT, later discusses the data/ proposals with the supporting directorate to understand the prepared risk profile. The final result of the profiling process is the DGT Risk Management Charter.

The Director General of Taxes ratified the DGT Risk Management Charter for 2022 on January 28, 2022. Identification of risks related to achieving tax revenue targets is one of the main focuses of the DGT in the risk profile for 2022. Part of this risk includes the persistent impact of the Covid-19 pandemic and various external factors related to global economic conditions.

DGT coordinates with the Secretariat General of the Ministry of Finance in preparing the Risk Management Charter and Risk Management Supporting Documents for the scope of the Ministry of Finance. DGT also monitors the risk profile prepared at the beginning of the year. Organizational Performance Dialogues (DKO) are held quarterly to monitor performance.

DGT risk managers carry out several work programs to support the implementation of risk management within the DGT, as follows:

a. assistance in risk management, which is an educational activity and assistance provided to the risk owner unit in DGT, both at the DGT Head Office and the DGT offices;
b. monitoring and evaluating risk management is to assess whether the risk management has been properly applied at every level of the office. Until the end of 2022, the Directorate of Internal Compliance and Apparatus Transformation has carried out monitoring and evaluation by taking samples from 8 risk owner units;
c. continuous development of the DGT Risk Management application (Periskop) as well as assistance to units in implementing the application; and
d. 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 RCM preparation is to ensure that risks in each significant process have been identified, managed, and mitigated with adequate controls.

H. INTERNAL CONTROL MONITORING

DGT conducts internal control monitoring on all business processes and activities in carrying out tasks and functions in order to assess the quality of the internal control system over time. The Internal Compliance Unit carries through these responsibilities in all DGT offices 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 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 performed once a year, both at the office (entity) level and at the process/transaction.

The 2022 PIPK assessment was carried out on three significant accounts in the Financial Balance, namely tax receivables, tax overpayment payables, and tax revenues, using data from the Financial Statements for the first semester of Fiscal Year 2022. Based on the assessment of these three accounts, no material weaknesses and significant or low-impact deficiencies were found. Thus, it is possible to infer that internal control over financial reporting is effective.

I. INTERNAL COMPLIANCE REVIEW

Compliance review is the entire process of assessing functions, activities, and offices in DGT to provide added value and adequate assurance that the functions or activities have been carried out effectively and efficiently in accordance with current regulations and provisions. Planning and implementing compliance review always refers to controlling risks that may hinder organizational objectives. The review plan is determined through a risk assessment mechanism for offices and business processes at DGT. This mechanism is intended to determine the offices and business processes that are most at risk for later compliance review.

In 2022, the method used in compliance review is a mix of risk-based audit and directive/judgment-based audit. The Directorate of Internal Compliance and Apparatus Transformation conducts internal compliance review on monitoring, collection, and tax audit activities. In addition to regular review activities, the Directorate of Internal Compliance and Apparatus Transformation also conducts thematic internal compliance review, such as: a) Information Security Management (ISO 27001:2013); b) Quality Management System (ISO 9001:2015); c) Anti-Bribery Management System (ISO 37001:2016); d) provision of tax incentives; e) tax audit on complaints; f) audit of the findings of the Audit Board of the Republic of Indonesia (BPK RI); and g) research/review of findings on refunds of tax overpayments.

Compliance Review, 2022

Themes	Total Reviewed Offices
Supervision by Account Representative	5 units
Tax collection	6 units
Tax audit	5 units
Information Security Management (ISO 27001:2013)	1 unit
Quality Management System (ISO 9001:2015)	2 units
Anti-Bribery Management System (ISO 37001:2016)	1 unit
Tax incentives	2 units

Themes	Total Reviewed Offices
Tax audit on complaints	3 examinations
Audit of the findings of the Audit Board of the Republic of Indonesia	30 reports
Research/review of findings on refunds of tax overpayments	73 units

Source: Directorate of Internal Compliance and Apparatus Transformation

J. EXTERNAL SUPERVISION/AUDIT

External parties carrying out supervision/audit of the DGT in 2022 include functional supervision apparatus, namely BPK RI, Inspectorate General of the Ministry of Finance, Financial and Development Supervisory Agency, as well as non-structural committees, namely the Tax Supervisory Committee.

1. The Audit Board of The Republic of Indonesia (BPK RI)

The Audit Board of the Republic of Indonesia conducts financial audits, audits with specific objectives, and performance audits. In 2022, along with regular audits of financial statements, BPK RI also carried out audit in DGT with the following themes:

a. audit for specific purposes on compliance with objection, non-objection, and appeal tax dispute resolution for 2021 and 2022; and
b. examination for certain purposes on taxpayer compliance monitoring compliance for 2021 and 2022.

The audit process took place from mid to late 2022, which will continue with the submission of responses from the DGT regarding the concept of findings and draft audit report submitted by BPK.

In 2022, the DGT received audit reports from BPK RI in 2021 regarding financial statements and three other audit themes, namely:

a. Report on the Results of Performance Audit on the Effectiveness of Fiscal Incentives and Facilities for 2020 to Semester I of 2021;
b. Report on the Results of Performance Audit on the Effectiveness of Land and Building Tax on Plantation, Forestry, Mineral and Coal Mining, Oil and Gas Mining, Geothermal Mining, and Other Sectors (PBB P5L) for 2020 to Semester I of 2021; and
c. Report on the Result of Audit for Specific Purposes on Tax Audit Results for the period of 2016 to 2020.

2. Inspectorate General of the Ministry of Finance

The Inspectorate General 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 tasks and functions of echelon I units within the Ministry of Finance. There are four units in the Inspectorate General that carry out internal supervision at DGT in 2022, namely:

a. Inspectorate I, which supervises the business process of supervision, objection, and audit of taxpayers;
b. Inspectorate VI, which supervises the use of domestic products for building renovations;
c. Inspectorate VII, which audits the information security control in preparation for the data migration process from the transition database to the core tax administration system database at PSIAP;
d. Inspectorate for Investigation, which follows up on complaints regarding employee disciplinary violations at the Ministry of Finance level.

The audit findings of Inspectorate I were in the taxation sector regarding weaknesses in managing the tasks and functions of DGT. Audit findings on the inspection object (office) can be upgraded to organizational findings so that they require follow-up completion at a higher level in the form of a policy recommendation (Polrec). In 2022, the TeamMate+ App was used to monitor the timeliness of follow-up and completion of recommendations.

In 2022, DGT released Circular Letter No. SE-05/PJ/2022 concerning Supervision of Taxpayer Compliance to follow up on five recommendations related to Polrec on taxpayer supervision business processes, which include:

a. policies regulating follow-up mechanisms for taxpayers whose audit proposals are rejected;
b. policies regulating documents stating the taxpayer's ability to pay obligations along with the time period;
c. policies regulating follow-up actions for taxpayers who have not paid within a certain period of time or law enforcement actions in accordance with applicable regulations;
d. policies regulating systematic documentation of all documents on taxpayer supervision activities; and
e. policies regulating the control of SP2DK that is closed with an "Explanation Not Met" Minutes, so that the conclusion in the SP2DK Report is "close" and a new SP2DK will be issued in the next period.

The findings of the Inspectorate for Investigation examination are the results of investigations into reports or complaints related to violations of the Code of Ethics and Code of Conduct as well as discipline carried out by DGT employees. Inspectorate for Investigation submits the Investigation Audit Report (LHAI) to the Directorate of Internal Compliance and Apparatus Transformation with a recommendation to impose disciplinary penalties in accordance with the laws and regulations.

The Inspectorate for Investigation's recommendation that is still in arrears consists of 1 employee who is still in the suspension stage, 5 employees who are in the disciplinary punishment stage, and 3 employees who are in the process of being examined by their direct supervisors.

3. Finance and Development Supervisory Agency

The Financial and Development Supervisory Agency (BPKP) monitors the implementation of supervision over the provision of tax incentives to MSMEs from 2019 to 2022. Monitoring is carried out on data and information related to the accuracy and suitability of policies and implementation of tax incentives, obstacles and issues in providing tax incentives, recommendations for improving policy/implementation, effectiveness of tax incentives on business development, and distribution accountability. Based on this data and information, BPKP provides suggestions for improving DGT policies in the future.

4. Tax Supervisory Committee

The Tax Supervisory Committee was established to implement the provisions of Article 36C of Law on General Provisions and Tax Procedures as amended by HPP Law. The Tax Supervisory Committee is a non-structural and independent committee tasked with assisting the Minister of Finance and supervising the implementation of the tasks of tax institutions.

The Tax Supervisory Committee submits suggestions and recommendations on issues raised from complaints/input from the public related to alleged violations of DGT employee discipline, income tax calculation procedures, interpretation of VAT imposition regulations, audit procedures, and Pre-audit Refund of Tax Overpayment request mechanisms.

In 2022, the Directorate of Internal Compliance and Apparatus Transformation received 13 official notes from the Tax Supervisory Committee containing suggestions and recommendations. Suggestions and recommendations from 4 official notes have been implemented effectively (completed) and 9 others are still in the process which will be followed up again in 2023.

K. IMPOSITION OF DISCIPLINARY SANCTIONS

DGT enforces civil servant discipline to maintain order and smooth execution of tasks,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 Law No. 5 of 2014 concerning State Civil Apparatus and Government Regulation No. 94 of 2021 concerning Civil Servant Discipline. Within the scope of the Ministry of Finance, the implementation of civil servant discipline enforcement is further regulated in the Minister of Finance Regulation No. 97/PMK.09/2018 concerning Guidelines for Implementing Investigations of Disciplinary Violations and Imposing Disciplinary Punishments for Civil Servants within the Ministry of Finance.

Civil servants discipline enforcement provisions include obligations, prohibitions, and disciplinary sanctions that can be imposed on employees who have committed violations. The imposition of disciplinary sanctions is intended to provide a deterrent effect so that those concerned 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, which are light, moderate, or heavy disciplinary sanctions based on the severity degree of the violation while considering other things, such as background and impact of the violations.

These provisions also stipulate the right of employees receiving disciplinary sanctions to defend through administrative action to avoid arbitrariness in imposing disciplinary penalties.

In the last five years, 1,524 disciplinary punishment decisions have been issued to DGT employees, with details of the types of disciplinary punishment as described in the table below.

Imposition of Disciplinary Sanctions, 2018–2022

Type of Sanctions	Year				
	2022	2021	2020	2019	2018
Light Level	124	265	156	203	85
Verbal reprimand	42	105	60	73	25
Written reprimand	53	132	70	100	36
Written dissatisfaction statement	29	28	26	30	24
Moderate Level	50	38	52	65	44
Postponement of periodical salary increase for 1 year	13	10	21	27	15
Postponement of rank promotion for 1 year	23	16	22	22	15
Demotion to one rank lower for 1 year	12	12	9	16	14
Performance Allowance Deduction of 25% for 12 months	1	0	0	0	0
Performance Allowance Deduction of 25% for 9 months	1	0	0	0	0
Heavy Level	46	55	108	116	117
Demotion to one rank lower for 3 years	0	16	37	48	37
Rotation in the context of demotion to a lower level position	0	0	1	0	2

Type of Sanctions	Year				
	2022	2021	2020	2019	2018
Position discharge	0	1	3	3	3
Demotion to a lower level for 12 months	6	0	0	0	0
Discharge from position to acting position for 12 months	4	0	0	0	0
Involuntary honorable discharge	36	38	67	65	75
Total decisions issued	220	358	316	384	246

Source: Secretariat of Directorate General

Throughout 2022, the composition of the types of violations for which disciplinary decisions have been issued, namely:

a. 144 decisions regarding violations of working hours provisions;
b. 19 decisions regarding violations due to receiving gifts from certain parties;
c. 17 decisions regarding violations of SOP;
d. 9 decisions regarding violations related to falsification of documents;
e. 1 decision regarding violation of civil servant marriage and divorce provisions; and
f. 30 decisions regarding violations related to infidelity, immorality, and other violations.

PUBLIC INFORMATION OPENNESS

In accordance with Law No. 14 of 2008 concerning Public Information Openness (KIP Law), every public institution is obliged to disclose public information for the citizens to realize transparent, effective, efficient, and accountable governance.

The implementation of KIP Law is further regulated in the Government Regulation No. 61 of 2010 concerning The Implementation of Law No. 14 of 2008 and the Information Commission Regulation No. 1 of 2010 concerning Public Information Service Standards. In the scope of the Ministry of Finance, public information openness is implemented in accordance with the following regulations:

a. The Minister of Finance Regulation No. 110/PMK.01/2022 concerning Guidelines for Public Information Services by Information and Documentation Management Officials within the Ministry of Finance; and
b. The Minister of Finance Decree No. 351/KMK.01/2022 concerning the Appointment of Information and Documentation Managers within the Ministry of Finance.

To support public information service activities, DGT has established a public information service management tool as stipulated in the Director General of Taxes Decree No. KEP-296/PJ/2021, which consists of:

a. Supervisor for Information and Documentation Management Officer (IDMO) Level I is served by Director General of Taxes;
b. IDMO Level I is served by Director of Tax Dissemination, Services, and Public Relations;
c. IDMO Level II is served by the head of RTOs; and
d. IDMO Level III is served by the head of tax office.

IDMO Level I DGT provided public information on the DGT website, with criteria that have been adjusted to the provisions of Article 9 to Article 11 of Law No. 14 of 2008 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); dan
c. information that shall be announced immediately (https://www.pajak.go.id/id/informasi-yang-wajib-diumumkan-secara-serta-merta).

The public can obtain public information managed by DGT through 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 and also IDMO website (e-ppid.kemenkeu.go.id) and IDMO mobile app which is accessed by selecting DGT as the provider unit;
b. the applicant fills out the information request form and fulfills 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 fulfilled; 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.

DGT's Information Channel

Website	www.pajak.go.id
E-mail	ppid.pajak@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 at 08.00 to 16.00 at local time.

Throughout 2022, public information request services to the applicants will continue to be provided directly by observing health protocols through the public information service room/desk. However, applicants are directed to maximize the submission of information requests online via electronic mail or the e-PPID portal/site and the Ministry of Finance's IDMO mobile app.

DGT received an award as IDMO Level I Informative Category based on the results of the 2022 Public Information Openness Monitoring and Evaluation carried out by the Ministry of Finance together with the Central Information Commission.



During 2022, DGT's IDMO has received 68 requests for public information with details as described in the following table.

DGT Public Information Request Based on Request Line, 2022

Request Line	Total
Via Ministry of Finance's IDMO	9
Via DGT's IDMO Level I	58
Via DGT's IDMO Level II	0
Via DGT's IDMO Level III	1
Total	68

DGT Public Information Request Based on Information Theme, 2022

Tema Informasi	Jumlah
Tax Revenue	27
Tax Identification Number and/or Taxable Person	11
Tax Regulation	7
Organization	8
Budget	3
Tax Incentive	3
Regional Tax	3
Information, data, reports, and complaints (IDLP)	2
STAN test score results	2
Audit and Collection	1
Objections and Appeals	1
Total	68

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



STATISTICS

05



I was grateful that the Nusantara destinations on my bucket list were realized one by one. With everything that I had prepared in advance, the precious opportunity finally came: setting foot in the Land of Papua! On an exciting trip to the "Bird's Head" region, I witnessed a manifestation of the local wisdom of the Maybrat people, namely Anu Beta Tubat. The term literally means "together we lift". That afternoon, I observed the hard-working villagers working together to build houses for their community members so that they could live more comfortably. There was no egoism, no difference in social status seen anywhere. According to the local village chief, this tradition of gotong royong is also practiced in other forms of activities, especially those that require large costs such as clearing fields, sending children to school, or paying a dowry. Aren't these traditional values also reflected in taxes? Together, we take part in financing the country's development to uplift the nation's welfare.

Net Tax Revenue by Type, 2018—2022

(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
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
2022	920.36	687.61	23.26	7.69	77.84	1,638.92	1,716.76

Source: DGT Financial Statements 2018—2022 (Audited)

DGT Tax Revenue Contribution to State Revenue, 2018—2022

Year	DGT Tax Revenue		Domestic Revenue (trillion Rp)	Contribution (%)	
	Excluding Oil & Gas Income Tax (trillion Rp)	Including Oil & Gas Income Tax (trillion Rp)		Excluding Oil & Gas Income Tax	Including Oil & Gas Income Tax
	A	B	C	D = A : C	E = B : C
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
2022	1,638.92	1,716.76	2,630.15	62.31	65.27

Notes: Domestic Revenue = Tax Revenue + Non-Tax Revenue.
Source:
- Tax Revenue data from DGT Financial Statements 2018—2022 (Audited)
- Domestic Revenue data from the Government Financial Statements 2018—2022 (Audited)

DGT Tax Revenue to State Expenditure, 2018—2022

Description	2022	2021	2020	2019	2018
A Tax Revenue excluding Oil & Gas Income Tax (trillion Rp)	1,638.92	1,225.80	1,039.08	1,273.49	1,248.61
B Tax Revenue including Oil & Gas Income Tax (trillion Rp)	1,716.76	1,278.65	1,072.11	1,332.66	1,313.32
C State Expenditure (trillion Rp)	3,096.26	2,786.41	2,595.48	2,309.29	2,213.12
Ratio A : C (%)	52.93	43.99	40.03	55.15	56.42
Ratio B : C (%)	55.45	45.89	41.31	57.71	59.34

Source:
- Tax Revenue data from DGT Financial Statements 2018—2022 (Audited)
- State Expenditure data from the Government Financial Statements 2018—2022 (Audited)

Tax Revenue by Business Classification, 2018–2022

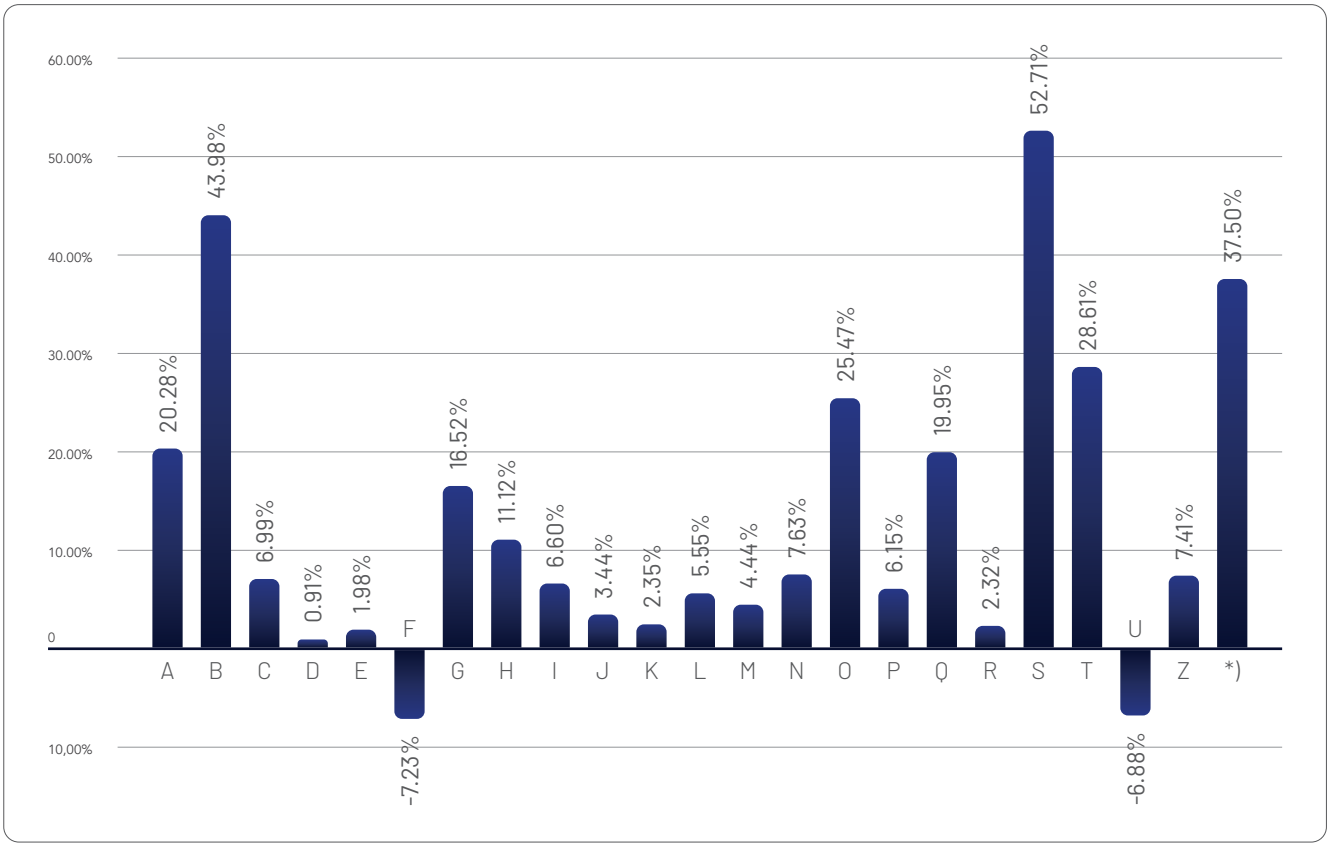
(in billion rupiah)

Description	2022	2021	2020	2019	2018
A Agriculture, Forestry, and Fishery	31,245.04	16,455.62	11,152.74	15,544.73	20,774.56
B Mining and Quarrying	206,964.05	59,210.23	69,552.03	123,308.12	155,318.34
C Manufacturing	443,309.64	350,834.01	298,207.59	371,713.77	372,821.91
D Provision of Electricity, Gas, Steam/Hot Water, and Cold Air	15,178.39	30,116.33	18,080.32	30,656.41	25,494.10
E Provision of Water, Garbage and Recycle Management, Disposal and Cleaning of Waste and Garbage	2,212.63	2,196.46	2,219.55	2,507.48	2,259.94
F Construction	39,829.98	50,747.74	51,074.58	66,631.70	64,495.98
G Wholesaler and Retailer, Car and Motorcycle Repair and Maintenance	388,184.52	260,805.34	201,735.05	245,835.29	241,860.55
H Transportation and Warehousing	60,283.81	47,626.46	43,414.49	50,774.77	42,644.56
I Provision of Accommodation and Food & Beverages	5,546.93	3,682.83	4,310.18	7,006.74	6,035.60
J Information and Communication	53,961.82	51,366.28	44,943.47	46,055.99	42,934.11
K Finance and Insurance Services	161,671.90	150,633.13	150,479.76	175,744.64	164,517.34
L Real Estate	26,222.54	21,517.50	19,230.20	24,588.76	22,366.56
M Professional, Science, and Technical Services	30,717.28	26,286.26	24,904.62	29,142.32	27,666.79
N Leasing, Labour, Travel Agency Services, and Other Business Support Services	16,624.01	12,955.68	12,794.67	15,010.77	14,158.77
O Governmental Administration and Compulsory Social Security	97,857.02	50,576.25	46,630.46	42,625.94	40,992.61
P Education Services	3,767.36	2,896.19	2,913.44	3,333.95	2,884.63
Q Health Services and Social Activities	11,313.07	7,257.28	5,749.66	6,435.36	5,538.25
R Cultural, Entertainment, and Recreational	1,228.20	896.09	834.88	1,421.27	1,453.47
S Other Services	60,538.54	18,425.07	16,290.38	17,426.64	15,960.88
T Households Goods and Services	356.75	129.46	119.48	162.84	153.98
U Activities of International and Other Extra International Bodies	44.26	118.92	84.16	101.11	91.14
Z Land and Building Tax and Conveyance Tax	23,264.66	18,924.79	20,953.61	21,145.90	19,444.95
* Miscellaneous	36,451.61	94,969.89	26,430.47	35,491.74	23,450.36

Notes:
- Business Classification refers to the Director General of Taxes Decree No. KEP-321/PJ/2012.
- Miscellaneous category consists of revenue that are not specifically detailed and Business Classification that cannot be identified/ classified to a particular business classification.

Source:
Tax Revenue data 2022 is retrieved from DGT's Consolidated Report on March 15, 2023, Directorate of Tax Potential, Compliance, and Revenue

Growth of Tax Revenue by Business Classification, 2018—2022



Notes: Description of Business Classification codes refers to Table of Tax Revenue by Business Classification on the previous page.
Source: Tax Revenue data 2022 is retrieved from DGT's Consolidated Report on March 15, 2023, Directorate of Tax Potential, Compliance, and Revenue

Tax Ratio, 2018—2022

Description	2022	2021	2020	2019	2018
Gross Domestic Product based on Current Prices (trillion Rp)	19,588.45	16,970.79	15,434.15	15,833.94	14,837.40
Central Tax (trillion Rp)	2,034.54	1,547.84	1,285.14	1,546.14	1,518.79
Natural Resources Revenue (trillion Rp)	259.49	141.46	90.26	147.43	173.10
- Oil and Gas	148.70	96.62	69.08	121.09	142.79
- Mineral and Coal Mining	110.79	44.84	21.18	26.34	30.31
Tax Ratio					
Central Tax and Natural Resources Revenue to Gross Domestic Product	11.71	9.95	8.91	10.70	11.40
Central Tax to Gross Domestic Product	10.39	9.12	8.33	9.76	10.24

Source: Government Financial Statements (Audited), Statistics Indonesia.

Number of Taxpayers, 2018–2022

Type	2022	2021	2020	2019	2018
Corporate	4,285,679	3,941,523	3,676,553	3,436,161	3,217,193
Individual	65,129,651	61,536,414	45,426,723	41,760,108	38,598,283
Treasurer	876,255	873,636	742,156	731,300	720,865
Total	70,291,585	66,351,573	49,845,432	45,927,569	42,536,341

Notes: The quoted figure is the number of taxpayers at the beginning of the year concerned.
Source: Directorate of Tax Data and Information, data as of December 31, 2022

Number of Taxpayers using e-SPT, 2018–2022

Filing Year	2022	2021	2020	2019	2018
Total Taxpayers	367,057	991,820	666,080	354,539	423,094

Source: Directorate of Tax Data and Information, data as of December 31, 2022

Number of Taxpayers using e-Filing, 2018–2022

Filing Year	2022	2021	2020	2019	2018
Total Taxpayers	17,107,965	11,961,690	10,504,128	10,272,410	8,865,378

Source: Directorate of Tax Data and Information, data as of December 31, 2022

Number of Taxpayers using e-Form, 2018–2022

Filing Year	2022	2021	2020	2019	2018
Total Taxpayers	2,385,518	983,257	855,973	792,095	315,059

Source: Directorate of Tax Data and Information, data as of December 31, 2022

Number of Tax Return Retrieved Manually and Electronically from e-Filing, e-Form, and e-SPT, 2018–2022

Filing Year	e-Filing	e-Form	e-SPT	SPT Manual
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
2022	17,668,042	2,386,922	382,591	1,650,632

Source: Directorate of Tax Data and Information, data as of December 31, 2022

Annual Tax Return Filing Compliance Ratio, 2018–2022

Description	2022	2021	2020	2019	2018
Taxpayers Obliged to file Tax Return	19,075,197	19,002,585	19,006,794	18,334,683	17,653,046
a. Corporate	1,567,298	1,652,251	1,482,500	1,472,217	1,451,512
b. Employee Individual	13,842,704	13,279,644	14,172,999	13,819,918	13,748,881
c. Non-employee Individual	3,665,195	4,070,690	3,351,295	3,042,548	2,452,653
Annual Tax Return	16,556,759	15,976,387	14,755,255	13,394,502	12,551,444
a. Corporate	1,052,482	1,012,302	891,877	963,814	854,354
b. Employee Individual	12,971,323	13,110,613	12,105,833	10,120,426	9,875,321
c. Non-employee Individual	2,532,954	1,853,472	1,757,545	2,310,262	1,821,769
Compliance Ratio	86.80%	84.07%	77.63%	73.06%	71.10%
a. Corporate	67.15%	61.27%	60.16%	65.47%	58.86%
b. Employee Individual	93.71%	98.73%	85.41%	73.23%	71.83%
c. Non-employee Individual	69.11%	45.53%	52.44%	75.93%	74.28%

Notes:
- Taxpayers obliged to file Annual Tax Return are those who are required to file Annual Tax Return as of January 1.
- Annual Tax Return was the total Annual Tax Returns received by DGT within that year regardless of the responsible fiscal year of the Tax Return.
- Compliance ratio is the ratio of Annual Tax Return filed to total taxpayers obliged to file a Tax Return.

Source: 2022 data from Coro app accessed on January 5, 2023, 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, 2018–2022

Sector	2022		2021		2020		2019		2018	
	Notice on Land and Building Tax Payable (notices)	Tax Principal (billion Rp)	Notice on Land and Building Tax Payable (notices)	Tax Principal (billion Rp)	Notice on Land and Building Tax Payable (notices)	Tax Principal (billion Rp)	Notice on Land and Building Tax Payable (notices)	Tax Principal (billion Rp)	Notice on Land and Building Tax Payable (notices)	Tax Principal (billion Rp)
Plantation	4,190	2,914	4,531	2,780	4,497	2,681	4,626	2,538	4,576	2,272
Forestry	795	730	798	683	801	667	803	701	764	634
Mineral & Coal Mining	3,988	5,550	4,070	2,665	4,409	2,964	4,690	3,353	4,549	2,065
Oil & Gas Mining	447	14,515	457	11,395	471	14,028	525	13,831	589	13,914
Geothermal Mining	142	446	145	437	165	402	153	368	148	314
Others	1,041	94	1,087	92	1,252	95	1,582	69	1,340	58
Total	10,603	24,249	11,088	18,053	11,595	20,836	12,379	20,860	11,966	19,256

Source: SIDJP NINE App, Land and Building Tax module, Directorate of Tax Extensification and Valuation

Tax Arrears Balance, 2018—2022

(in billion rupiah)

Type of Tax Arrears	2022	2021	2020	2019	2018
Oil Income Tax	34.55	3.73	0.01	0	0
Income Tax Article 21	1,595.88	1,759.35	1,444.92	1,354.21	1,179.01
Income Tax Article 22	649.60	634.37	603.74	596.15	513.49
Income Tax Article 22 on Import	1.06	0.25	2.12	0	0
Income Tax Article 23	1,774.80	1,788.61	3,144.40	3,598.68	1,274.12
Income Tax Article 25/29 Individual	2,074.44	2,136.78	1,903.19	1,818.89	1,583.28
Income Tax Article 25/29 Corporate	17,859.79	17,632.07	18,313.01	18,693.19	16,109.15
Income Tax Article 26	1,252.27	1,080.22	1,443.92	1,339.52	1,692.19
Final Income Tax	3,263.14	3,766.03	3,455.01	2,938.86	1,818.77
Domestic VAT	26,560.36	25,422.54	24,279.44	24,501.51	23,743.18
VAT on Import	17.40	20.52	19.97	0	0
Domestic Sales Tax on Luxury Goods	108.15	214.85	257.68	350.74	504.89
Land and Building Tax for Plantation Sector	1,347.97	1,441.60	1,497.25	1,316.91	1,302.38
Land and Building Tax for Forestry Sector	627.95	742.63	829.38	774.74	611.28
Land and Building Tax for Mining Sector	2,640.74	2,812.44	4,018.23	4,459.84	6,033.39
Land and Building Tax for Other Sectors	84.90	66.62	74.78	75.08	21.62
Stamp Duty	8.57	4.11	4.50	0	0
Other Indirect Taxes	1.76	4.50	16.50	20.76	2.03
Income Tax Collection Interest	4,101.57	5,112.60	5,664.05	6,770.11	6,594.21
VAT Collection Interest	3,668.30	4,143.21	2,765.85	3,847.38	4,914.54
Sales Tax on Luxury Goods Collection Interest	14.11	99.83	153.16	174.07	193.21
Gross Tax Arrears	**67,687.30**	**68,886.86**	**69,891.09**	**72,630.64**	**68,090.74**
Allowance for Uncollectible Tax Arrears	39,387.64	39,736.57	37,439.66	44,894.69	41,098.67
Net Tax Arrears	**28,299.67**	**29,150.29**	**32,451.43**	**27,735.95**	**26,992.07**

Source: DGT Financial Statements 2018—2022 (Audited)

Tax Arrears by Due, 2022

(in billion rupiah)

Due	Gross Tax Arrears	Allowance	Net Tax Arrears
Up to 1 year	21,172.34	1,329.40	19,842.95
More than 1 year up to 2 years	8,959.95	4,420.55	4,539.40
More than 2 years up to 3 years	7,139.96	3,538.69	3,601.27
More than 3 years up to 4 years	9,281.75	9,194.75	87.00
More than 4 years up to 5 years	7,818.36	7,740.99	77.37
More than 5 years	13,314.93	13,163.26	151.67
Total	**67,687.30**	**39,387.64**	**28,299.67**

Source: DGT Financial Statements 2022 (Audited)

Number of Tax Dispute Case Settlement, 2018–2022

Types of Services	Total				
	2022	2021	2020	2019	2018
Correction	1,328	1,017	816	809	671
Objection	18,457	18,045	18,849	18,985	12,418
Reduction of Principle Amount of Tax	359	382	208	51	590
Reduction of Administrative Penalties	164,137	177,595	148,059	125,814	108,057
Reduction or Cancellation of Notice of Tax Assessment	3,349	3,308	3,941	3,149	3,002
Reduction or Annulment of Notice of Tax Collection	14,310	11,856	15,355	18,258	27,646
Annulment of Tax Audit Results/ Notice of Tax Assessment as a Result of Tax Audit	225	231	207	373	110
Total	202,165	212,434	187,227	167,439	152,494

Source: Directorate of Tax Objections and Appeals

Parties Required to Provide Tax Data and Information to DGT as of the End of 2022

No.	Name of Agency/Institution/Association/Third Party
1.	Directorate General of Budget, Ministry of Finance
2.	Directorate General of Treasury, Ministry of Finance
3.	Directorate General of Customs and Excise, Ministry of Finance
4.	Directorate General of Fiscal Balance, Ministry of Finance
5.	Fiscal Policy Agency, Ministry of Finance
6.	PT Pelabuhan Indonesia I (Persero)
7.	PT Pelabuhan Indonesia II (Persero)
8.	PT Pelabuhan Indonesia III (Persero)
9.	PT Pelabuhan Indonesia IV (Persero)
10.	Investment Coordinating Board
11.	Ministry of Home Affairs
12.	National Land Agency
13.	Directorate General of Marine Transportation, Ministry of Transportation
14.	Bank 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

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.
Legal Basis: Minister of Finance Regulation No. 228/PMK.03/2017

List of Indonesia's Tax Treaty Network as of the End of 2022

No.	Partner Country/Jurisdiction	Effective Date
1.	South Africa	January 1, 1999
2.	Algeria	January 1, 2001
3.	United States of America	February 1, 1997
4.	Armenia	January 1, 2017
5.	Saudi Arabia	January 1, 1989
6.	Australia	July 1, 1993
7.	Austria	January 1, 1989
8.	Bangladesh	January 1, 2007
9.	Netherlands	January 1, 2004
10.	Belarus	May 9, 2018
11.	Belgium	January 1, 2002
12.	Brunei Darussalam	January 1, 2003
13.	Bulgaria	January 1, 1993
14.	Denmark	January 1, 1987
15.	Philippines	January 1, 1983
16.	Finland	January 1, 1990
17.	Hong Kong	January 1, 2013
18.	Hungary	January 1, 1994
19.	India	January 1, 2017
20.	United Kingdom	January 1, 1995
21.	Iran	January 1, 2011
22.	Italy	January 1, 1996
23.	Japan	January 1, 1983
24.	Germany	January 1, 1992
25.	Cambodia	January 1, 2021
26.	Canada	January 1, 1999
27.	Republic of Korea	January 1, 1990
28.	Democratic People's Republic of Korea	January 1, 2005
29.	Kuwait	January 1, 1999
30.	Lao People's Democratic Republic	January 1, 2017
31.	Luxembourg	January 1, 1995
32.	Malaysia	January 1, 1987
33.	Morocco	January 1, 2013
34.	Mexico	January 1, 2005
35.	Egypt	January 1, 2003

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 Performance of Kring Pajak 1500200, 2018–2022

Type of Service	Description	2022	2021	2020	2019	2018
Inbound	Incoming Calls	375,084	260,834	424,104	647,492	659,494
	Answered Calls	343,327	252,302	415,560	635,152	633,530
	Answered Calls (%)	91.53	96.56	97.99	98.09	96.06
Outbound	Outcoming Calls	377,635	1,221,839	87,265	65,482	152,025

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

Number of Incoming Complaints Through Tax Complaint Information System, 2018—2022

Year	Total
2018	200
2019	84
2020	108
2021	83
2022	242

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

List of Tax Centers as of the End of 2022

No.	Collaborative Partners	
	University/Institution	DGT Unit
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 Islam Negeri Ar-Raniry	
10.	Universitas Islam Kebangsaan Indonesia	
11.	Universitas Sumatera Utara	Sumatera Utara I RTO
12.	Universitas Muhammadiyah Sumatera Utara	
13.	Universitas HKBP Nommensen	
14.	Universitas Methodist Indonesia	
15.	Universitas Pembangunan Pancabudi	
16.	Universitas Muslim Nusantara Al Washliyah	
17.	Politeknik Wilmar Bisnis Indonesia	
18.	Politeknik Negeri Medan	
19.	Universitas HKBP Nommensen Pematang Siantar	Sumatera Utara II RTO
20.	Institut Agama Kristen Negeri Tarutung Tapanuli Utara	
21.	Sekolah Tinggi Ilmu Ekonomi Surya Nusantara Pematang Siantar	
22.	Universitas Quality Berastagi	
23.	Politeknik Gihon Pematang Siantar	
24.	Sekolah Tinggi Ilmu Ekonomi Mars Pematang Siantar	
25.	Sekolah Tinggi Manajemen Informatika dan Komputer Royal Kisaran	
26.	Universitas Sumatera Utara II	

No.	Collaborative Partners	
	University/Institution	DGT Unit
27.	Universitas Dharma Andalas	Sumatera Barat & Jambi RTO
28.	Universitas Bung Hatta	
29.	Universitas Andalas	
30.	Universitas Negeri Padang	
31.	Universitas Putra Indonesia 'YPTK' Padang	
32.	Akademi Akuntansi Indonesia	
33.	Institut Teknologi dan Bisnis Haji Agus Salim Bukittinggi	
34.	Universitas Mahaputra Muhammad Yamin Solok	
35.	Dinas Perpustakaan dan Kearsipan Solok Selatan	
36.	Universitas Jambi	
37.	Universitas Islam Negeri Sultan Thaha Saifudin Jambi	
38.	Institut Agama Islam Negeri Kerinci Sungai Penuh	
39.	Universitas Islam Negeri Mahmud Yunus Batusangkar	
40.	Sekolah Tinggi Agama Islam An-Nadwah Kuala Tungkal	
41.	Politeknik Caltex Riau	Riau RTO
42.	Sekolah Tinggi Ilmu Ekonomi Persada Bunda	
43.	Universitas Lancang Kuning	
44.	Politeknik Negeri Bengkalis	
45.	Universitas Riau	
46.	Institut Bisnis dan Teknologi Pelita Indonesia	
47.	Sekolah Tinggi Ilmu Ekonomi Bangkinang	
48.	Universitas Islam Riau	
49.	Universitas Muhammadiyah Riau	
50.	Universitas Pasir Pengaraian	
51.	Sekolah Tinggi Agama Islam Sulthan Syarif Hasyim Siak	
52.	Universitas Islam Kuantan Singingi	
53.	Universitas Islam Indragiri	
54.	Sekolah Tinggi Ilmu Ekonomi Indragiri Rengat	
55.	Institut Teknologi Perkebunan Pelalawan Indonesia	
56.	Universitas Islam Negeri Sultan Syarif Kasim Riau	
57.	Sekolah Tinggi Ilmu Ekonomi Tuah Negeri	
58.	Akademi Manajemen Informatika dan Komputer Mitra Gama	
59.	Sekolah Tinggi Agama Islam Auliaurrasyidin Tembilahan	
60.	Sekolah Tinggi Agama Islam Negeri Bengkalis	

No.	Collaborative Partners	
	University/Institution	DGT Unit
61.	Politeknik Negeri Batam	Kepulauan Riau RTO
62.	Universitas Internasional Batam	
63.	Universitas Riau Kepulauan	
64.	Universitas Putra Batam	
65.	Sekolah Tinggi Ilmu Ekonomi Pembangunan Tanjung Pinang	
66.	Universitas Batam	
67.	Universitas Tridinanti Palembang	Sumatera Selatan & Kepulauan Bangka Belitung RTO
68.	Universitas Indo Global Mandiri	
69.	Akademi Komunitas Dharma Bhakti Bangka	
70.	Universitas Bangka Belitung	
71.	Universitas Islam Negeri Raden Fatah	
72.	Universitas Bina Darma	
73.	Informatics and Business Institute Darmajaya Bandar Lampung	Bengkulu & Lampung RTO
74.	Universitas Bengkulu	
75.	Universitas Lampung	
76.	Politeknik Negeri Lampung	
77.	Universitas Muhammadiyah Bengkulu	
78.	Universitas Malahayati Bandar Lampung	
79.	Universitas Mitra Indonesia	
80.	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Pringsewu	
81.	Institut Agama Islam Negeri Curup	
82.	Sekolah Tinggi Ilmu Ekonomi Gentiaras	
83.	Universitas Muhammadiyah Metro	
84.	Universitas Muhammadiyah Kotabumi	
85.	Universitas Ratu Samban	
86.	Universitas Sang Bumi Ruwa Jurai	
87.	Universitas Prof. Dr. Hazairin, SH	
88.	Politeknik Pos Indonesia	Large Taxpayers RTO
89.	Ikatan Akuntansi Indonesia	Special Jakarta RTO
90.	Sekolah Tinggi Ilmu Administrasi Mandala Indonesia	Jakarta Pusat RTO
91.	Universitas Prof. Dr. Moestopo (Beragama)	
92.	Politeknik Lembaga Pendidikan dan Pengembangan Profesi Indonesia	
93.	Universitas Bung Karno	

No.	Collaborative Partners	
	University/Institution	DGT Unit
94.	Universitas Trisakti	Jakarta Barat RTO
95.	Universitas Bina Nusantara	
96.	Universitas Kristen Krida Wacana	
97.	Universitas Tarumanagara	
98.	Sekolah Tinggi Ilmu Ekonomi Bisnis Indonesia	
99.	Universitas Esa Unggul	
100.	Universitas Media Nusantara Citra	
101.	Universitas Agung Podomoro	
102.	Sekolah Tinggi Ilmu Ekonomi Dharma Bumiputera	Jakarta Selatan I RTO
103.	Universitas Katolik Indonesia Atma Jaya	
104.	Universitas Paramadina	
105.	Politeknik Bisnis dan Pasar Modal	
106.	Sekolah Tinggi Ilmu Ekonomi Indonesia Banking School	
107.	Universitas Trilogi	
108.	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Jakarta	
109.	Institut Keuangan Perbankan dan Informatika Asia Perbanas	
110.	Universitas Bakrie	
111.	Universitas MH Thamrin Kampus AKA	
112.	Universitas Pancasila	Jakarta Selatan II RTO
113.	Universitas Satya Negara Indonesia	
114.	Universitas Nasional	
115.	Universitas Al Azhar	
116.	Institut Bisnis dan Informatika Kosgoro 1957	
117.	Tanri Abeng University	
118.	Universitas Budi Luhur	

No.	Collaborative Partners	
	University/Institution	DGT Unit
119.	Universitas Darma Persada	Jakarta Timur RTO
120.	Universitas Kristen Indonesia	
121.	Universitas Muhammadiyah Prof. Dr. Hamka	
122.	Universitas Negeri Jakarta	
123.	Universitas Mpu Tantular	
124.	Universitas Bina Sarana Informatika	
125.	Sekolah Tinggi Ilmu Ekonomi Indonesia	
126.	Sekolah Tinggi Ilmu Ekonomi Swadaya	
127.	Sekolah Tinggi Perpajakan Indonesia	
128.	Sekolah Tinggi Ilmu Ekonomi Tunas Nusantara	
129.	KALBIS Institute	
130.	Universitas Dirgantara Marsekal Suryadarma	
131.	Institut Bisnis dan Multimedia ASMI Jakarta	
132.	Institut Bisnis Nusantara	
133.	Universitas Bunda Mulia	Jakarta Utara RTO
134.	Kwik Kian Gie School of Business	
135.	Universitas 17 Agustus 1945 Jakarta	
136.	Universitas Sultan Agung Tirtayasa	Banten RTO
137.	Universitas Pelita Harapan	
138.	Politeknik Keuangan Negara STAN	
139.	Universitas Multimedia Nusantara	
140.	Universitas Muhammadiyah Jakarta	
141.	Universitas Pamulang	
142.	Matana University	
143.	Universitas Islam Negeri Syarif Hidayatullah Jakarta	
144.	Sekolah Tinggi Ilmu Ekonomi Ahmad Dahlan	
145.	Swiss German University	
146.	Sekolah Tinggi Ilmu Ekonomi Alkhairiyah	
147.	Sekolah Tinggi Ilmu Administrasi Banten	
148.	Universitas Mathlaul Anwar Banten	
149.	Universitas Bina Bangsa Banten	

No.	Collaborative Partners	
	University/Institution	DGT Unit
150.	Politeknik Negeri Bandung	Jawa Barat I RTO
151.	Universitas Katolik Parahyangan	
152.	Sekolah Tinggi Manajemen Informatika & Ilmu Komputer LPKIA Bandung	
153.	Telkom University	
154.	Universitas Langlangbuana	
155.	Sekolah Tinggi Ilmu Ekonomi Ekuitas	
156.	Universitas Padjadjaran	
157.	Universitas Widyatama	
158.	Universitas Pendidikan Indonesia	
159.	Universitas Sangga Buana YPKP Bandung	
160.	Universitas Komputer Indonesia	
161.	Universitas Muhammadiyah Sukabumi	
162.	Universitas Galuh Ciamis	
163.	Sekolah Tinggi Ilmu Ekonomi dan Bisnis Perdana Mandiri Purwakarta	
164.	Universitas Nusa Putra	
165.	Universitas Islam Negeri Sunan Gunung Djati Bandung	
166.	Politeknik Lembaga Pendidikan dan Pengembangan Profesi Indonesia	
167.	Sekolah Tinggi Ilmu Ekonomi Sutaatmadja	Jawa Barat II RTO
168.	Universitas Swadaya Gunung Jati Cirebon	
169.	President University Cikarang	
170.	Universitas Kuningan	
171.	Institut Ilmu Sosial dan Manajemen STIAMI	
172.	Universitas Wiralodra	
173.	Sekolah Tinggi Ilmu Kesehatan Mahardika Cirebon	
174.	Universitas Muhammadiyah Cirebon	
175.	Institut Agama Islam Negeri Syekh Nurjati Cirebon	
176.	Universitas Pelita Bangsa	

No.	Collaborative Partners	
	University/Institution	DGT Unit
177.	Universitas Gunadarma	Jawa Barat III RTO
178.	Institut STIAMI Kampus Bekasi	
179.	Universitas Bhayangkara Jakarta Raya	
180.	Institut Agama Islam Tazkia	
181.	Universitas Ibn Khaldun	
182.	Universitas Pembangunan Nasional Veteran Jakarta	
183.	Program Diploma Institut Pertanian Bogor	
184.	Institut Bisnis dan Informatika Kesatuan Bogor	
185.	Universitas Pakuan	
186.	Universitas Binaniaga Indonesia	
187.	Institut Agama Islam Negeri Salatiga	Jawa Tengah I RTO
188.	Universitas Kristen Satya Wacana	
189.	Sekolah Tinggi Ilmu Ekonomi Totalwin	
190.	Universitas Muria Kudus	
191.	Sekolah Tinggi Ilmu Ekonomi YPPI Rembang	
192.	Universitas Pekalongan	
193.	Universitas Islam Negeri Walisongo	
194.	Universitas Wahid Hasyim	
195.	Politeknik Harapan Bersama	
196.	Universitas Islam Sultan Agung	
197.	Universitas Diponegoro	
198.	Universitas Katolik Soegijapranata Semarang	
199.	Politeknik Negeri 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	
206.	Institut Teknologi dan Sains Nahdlatul Ulama Pekalongan	
207.	Universitas Islam Nahdlatul Ulama Jepara	
208.	Universitas Muhammadiyah Pekajangan Pekalongan	
209.	Institut Agama Islam Negeri Pekalongan	
210.	Politeknik Trisila Dharma Tegal	

No.	Collaborative Partners	
	University/Institution	DGT Unit
211.	Universitas Jenderal Soedirman Purwokerto	Jawa Tengah II RTO
212.	Universitas Muhammadiyah Surakarta	
213.	Universitas Setia Budi Surakarta	
214.	Universitas Islam Batik Surakarta	
215.	Politeknik Sawunggalih Aji Purworejo	
216.	Universitas Tidar Magelang	
217.	Universitas Boyolali	
218.	Universitas Muhammadiyah Purwokerto	
219.	Sekolah Tinggi Ilmu Ekonomi Adi Unggul Bhirawa	
220.	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Cilacap	
221.	Institut Teknologi Bisnis AAS Surakarta	
222.	Universitas Pignatelli Triputra Surakarta	
223.	Sekolah Tinggi Ilmu Ekonomi Tamansiswa Banjarnegara	
224.	Universitas Negeri Sebelas Maret Surakarta	
225.	Universitas Perwira Purbalingga	
226.	Universitas Duta Bangsa Surakarta	
227.	Universitas Putra Bangsa Kebumen	
228.	Universitas Widya Dharma Klaten	
229.	Universitas Veteran Bangun Nusantara Sukoharjo	
230.	Universitas Islam Negeri Raden Mas Said Surakarta	
231.	Universitas Slamet Riyadi Surakarta	
232.	Universitas Pembangunan Nasional "Veteran" Yogyakarta	Special Region of Yogyakarta RTO
233.	Universitas Negeri Yogyakarta	
234.	Universitas Kristen Duta Wacana	
235.	Universitas Sarjanawiyata Tamansiswa	
236.	Sekolah Tinggi Ilmu Ekonomi Yayasan Keluarga Pahlawan Negara	
237.	Universitas Janabadra	
238.	Universitas Atma Jaya Yogyakarta	
239.	Universitas Islam Negeri Sunan Kalijaga Yogyakarta	
240.	Politeknik "API" Yogyakarta	
241.	Universitas Mahakarya Asia	
242.	Universitas Gadjah Mada	

No.	Collaborative Partners	
	University/Institution	DGT Unit
243.	Universitas Kristen Petra Surabaya	Jawa Timur I RTO
244.	Politeknik Universitas Surabaya	
245.	Universitas Pembangunan Nasional Veteran Jawa Timur	
246.	Universitas Ciputra	
247.	Universitas Wijaya Kusuma Surabaya	
248.	Universitas Narotama Surabaya	
249.	Universitas Katolik Darma Cendika	
250.	Sekolah Tinggi Ilmu Ekonomi Perbanas Surabaya	
251.	Universitas 17 Agustus 1945 Surabaya	
252.	Universitas Pelita Harapan	
253.	Universitas Airlangga Surabaya	
254.	Universitas Katolik Widya Mandala Surabaya	
255.	Politeknik NSC Surabaya	
256.	Universitas Negeri Surabaya	
257.	Sekolah Tinggi Ilmu Ekonomi Indonesia	
258.	Universitas Dr. Soetomo	
259.	Universitas 45 Surabaya	
260.	Sekolah Tinggi Ilmu Ekonomi Mahardika	
261.	Universitas Widya Kartika	
262.	Universitas Terbuka Surabaya	
263.	Universitas Muhammadiyah Ponorogo	Jawa Timur II RTO
264.	Universitas Madura Pamekasan	
265.	Universitas Muhammadiyah Sidoarjo	
266.	Universitas Merdeka Madiun	
267.	Universitas Trunojoyo Madura	
268.	Universitas Wiraraja Madura	
269.	Universitas Muhammadiyah Gresik	
270.	Universitas PGRI Ronggolawe Tuban	
271.	Sekolah Tinggi Ilmu Ekonomi PGRI Dewantara Jombang	
272.	Universitas PGRI Madiun	
273.	Sekolah Tinggi Ilmu Ekonomi Al Anwar Mojokerto	
274.	Politeknik Negeri Madiun	
275.	Universitas Hasyim Asy'ari Tebuireng Jombang	
276.	Universitas Nahdlatul Ulama Sidoarjo	
277.	Universitas Maarif Hasyim Latif	

No.	Collaborative Partners	
	University/Institution	DGT Unit
278.	Fakultas Ilmu Administrasi Universitas Brawijaya	Jawa Timur III RTO
279.	Universitas Islam Negeri Maulana Malik Ibrahim	
280.	Fakultas Ilmu Sosial dan Ilmu Politik Universitas Jember	
281.	Universitas 17 Agustus Banyuwangi	
282.	Universitas Islam Malang	
283.	PSDKU Politeknik Negeri Malang	
284.	Universitas Islam Kadiri	
285.	Sekolah Tinggi Ilmu Ekonomi Mandala Jember	
286.	Universitas Muhammadiyah Jember	
287.	Fakultas Ekonomi dan Bisnis Universitas Brawijaya	
288.	Universitas Negeri Malang	
289.	Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung	
290.	Universitas Tanjungpura	Kalimantan Barat RTO
291.	Universitas Widya Dharma Pontianak	
292.	Universitas Panca Bhakti	
293.	Sekolah Tinggi Ilmu Ekonomi Pontianak	
294.	Politeknik Negeri Pontianak	
295.	Universitas Muhammadiyah Pontianak	
296.	Politeknik Negeri Sambas	
297.	Politeknik Negeri Ketapang	
298.	Akademi Perpajakan Panca Bhakti	
299.	Institut Shanti Buana	
300.	Sekolah Tinggi Ilmu Ekonomi Mulia Singkawang	
301.	Sekolah Tinggi Ilmu Ekonomi Indonesia Pontianak	
302.	Universitas Kapuas Sintang	

No.	Collaborative Partners	
	University/Institution	DGT Unit
303.	Universitas Palangka Raya	Kalimantan Selatan & Tengah RTO
304.	Politeknik Negeri Banjarmasin	
305.	Universitas Antakusuma	
306.	Sekolah Tinggi Ilmu Ekonomi Indonesia Banjarmasin	
307.	Universitas Darwan Ali	
308.	Politeknik Negeri Tanah Laut	
309.	Universitas Lambung Mangkurat	
310.	Asmi Citra Nusantara	
311.	Universitas Islam Negeri Antasari Banjarmasin	
312.	Sekolah Tinggi Ilmu Administrasi Tabalong	
313.	Sekolah Tinggi Agama Islam Al-Washliyah Barabai	
314.	Universitas Nahdlatul Ulama Kalimantan Selatan	
315.	Universitas Achmad Yani Banjarmasin	
316.	Sekolah Tinggi Ilmu Ekonomi Muara Teweh	

No.	Collaborative Partners	
	University/Institution	DGT Unit
317.	Sekolah Tinggi Ilmu Ekonomi Madani	Kalimantan Timur & Utara RTO
318.	Sekolah Tinggi Ilmu Ekonomi Balikpapan	
319.	Sekolah Tinggi Manajemen Informatika dan Komputer Borneo Internasional	
320.	Akademi Sekretari dan Manajemen Indonesia Airlangga	
321.	Universitas 17 Agustus	
322.	Sekolah Tinggi Ilmu Manajemen Indonesia Samarinda	
323.	Sekolah Tinggi Ilmu Ekonomi Nusantara Sangatta	
324.	Politeknik Balikpapan	
325.	Universitas Balikpapan	
326.	Universitas Muhammadiyah Kalimantan Timur	
327.	Universitas Trunajaya Bontang	
328.	Universitas Mulia	
329.	Sekolah Tinggi Teknologi Minyak dan Gas Bumi Balikpapan	
330.	Akademi Kebidanan Borneo Medistra Balikpapan	
331.	Institut Teknologi Kalimantan	
332.	Universitas Widya Gama Mahakam Samarinda	
333.	Universitas Kaltara	
334.	Sekolah Tinggi Ilmu Ekonomi Bulungan Tarakan	
335.	Politeknik Malinau	
336.	Politeknik Negeri Nunukan	
337.	Sekolah Tinggi Ilmu Ekonomi Madani Balikpapan	
338.	Sekolah Tinggi Ilmu Ekonomi Widya Praja Tanah Grogot	
339.	Sekolah Tinggi Agama Islam Sangatta	
340.	Politeknik Bisnis Kaltara	
341.	Universitas Terbuka Tarakan	
342.	Politeknik Negeri Samarinda	

No.	Collaborative Partners	
	University/Institution	DGT Unit
343.	Universitas Bosowa Makassar	Sulawesi Selatan, Barat, & Tenggara RTO
344.	Sekolah Tinggi Ilmu Manajemen Nitro Makassar	
345.	Universitas Islam Makassar	
346.	Universitas Patria Artha Makassar	
347.	Universitas Islam Negeri Alaudin Makassar	
348.	Universitas Atma Jaya Makassar	
349.	Politeknik Bosowa Makassar	
350.	Universitas Muslim Indonesia Makassar	
351.	Universitas Kristen Indonesia Paulus Makassar	
352.	Universitas Hasanuddin Makassar	
353.	Universitas Halu Oleo	
354.	Universitas Sam Ratulangi	Sulawesi Utara, Tengah, Gorontalo, & Maluku Utara RTO
355.	Universitas Gorontalo	
356.	Universitas Negeri Gorontalo	
357.	Universitas Khairun Ternate	
358.	Politeknik Negeri Manado	
359.	Universitas Klabat	
360.	Politeknik Perdamaian Halmahera	
361.	Universitas Tompotika Luwuk	
362.	Universitas Katolik De La Salle Manado	
363.	Sekolah Tinggi Ilmu Ekonomi Petra Bitung	
364.	Sekolah Tinggi Ilmu Ekonomi Mujahiddin Tolitoli	
365.	Universitas Kristen Tentena	
366.	Universitas Tadulako Palu	
367.	Universitas Sintuwu Maroso	
368.	Universitas Halmahera	
369.	Institut Agama Islam Negeri Sultan Amai Gorontalo	
370.	Universitas Prisma Manado	
371.	Sekolah Tinggi Ilmu Ekonomi Panca Bhakti Palu	
372.	Universitas Muhammadiyah Gorontalo	
373.	Universitas Dumoga Kotamobagu	
374.	Institut Agama Islam Negeri Manado	
375.	Universitas Muhammadiyah Luwuk	

No.	Collaborative Partners	
	University/Institution	DGT Unit
376.	Politeknik Negeri Bali	Bali RTO
377.	Universitas Dhyana Pura	
378.	Universitas Warmadewa	
379.	Universitas Triatmamulya	
380.	Universitas Udayana	
381.	Universitas Mahasaraswati Denpasar	
382.	Universitas Pendidikan Ganesha	
383.	Universitas Pendidikan Nasional	
384.	Universitas Hindu Indonesia	
385.	Sekolah Tinggi Ilmu Ekonomi AMM Mataram	Nusa Tenggara RTO
386.	Universitas Nusa Cendana Kupang	
387.	Universitas Teknologi Sumbawa	
388.	Universitas Samawa	
389.	Universitas Cordova	
390.	Universitas Flores Ende	
391.	Sekolah Tinggi Ilmu Ekonomi Bima	
392.	Universitas Nusa Nipa	
393.	Universitas Kristen Wira Wacana	
394.	Universitas Samawa	
395.	Universitas Yapis Papua	Papua, Papua Barat, & Maluku RTO
396.	Universitas Cenderawasih	
397.	Universitas Muhammadiyah Sorong	
398.	Universitas Musamus	
399.	Institut Agama Islam Negeri Fattahul Muluk	

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

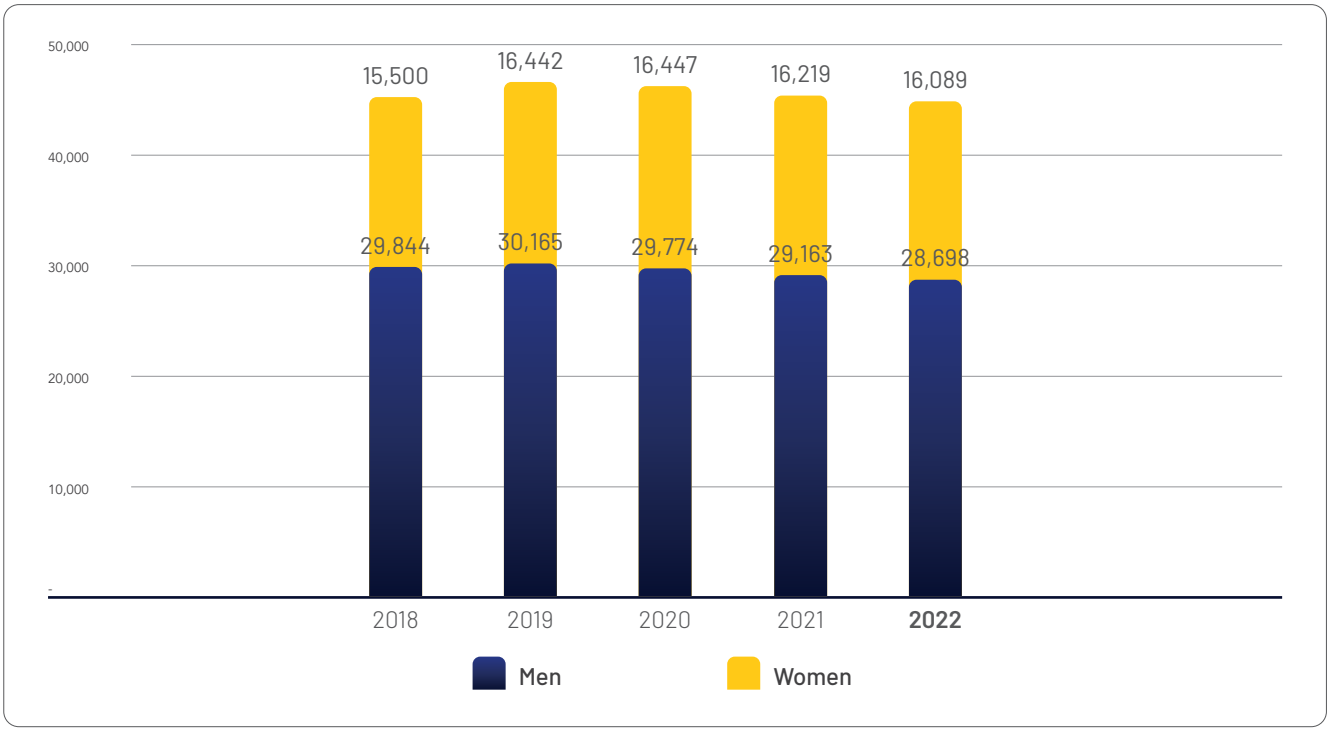
Employees Composition, 2022

Position			Total	Sex		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	-	-	-	-		1	3
		Echelon II	49	42	7	-	-	-	49	-	-	-	-	2	41	6
		Echelon III	616	517	99	-	-	-	616	-	-	-	-	15	573	28
		Echelon IV	4,542	3,604	938	-	-	2,068	2,474	6	1	-	71	1,314	3,123	27
		Total	5,211	4,167	1,044	-	-	2,068	3,143	6	1	-	71	1,331	3,738	64
	Non-Echelon	Account Representative	11,108	7,145	3,963	-	1,907	9,034	167	64	379	-	2,343	7,199	1,121	2
		Treasurer	356	224	132	-	305	51	-	4	149	-	163	40	-	-
		Tax Bailiff	653	586	67	-	396	257	-	80	201	-	244	123	5	-
		Staff in Education Assignment	726	436	290	-	429	288	9	-	307	-	123	258	38	-
		General Staff	16,170	8,047	8,123	-	11,999	4,095	76	1,030	8,646	3	3,483	2,464	540	4
		Tax Objection Reviewer	1,017	671	346	-		911	106	-	1	-	99	586	331	-
		Officer for VAT Refund	7	7	-	-	2	5	-	4	3	-	-	-	-	-
		Secretary	371	98	273	-	357	14	-	-	2	-	332	37	-	-
		Total	30,408	17,214	13,194	-	15,395	14,655	358	1,182	9,688	3	6,787	10,707	2,035	6
	Total Structural Employees		**35,619**	**21,381**	**14,238**	**-**	**15,395**	**16,723**	**3,501**	**1,188**	**9,689**	**3**	**6,858**	**12,038**	**5,773**	**70**
Functional	Tax Auditor	Senior Expert	1,104	998	106	-	-	-	1,104	-	-	-	-	462	639	3
		Junior Expert	1,852	1,736	116	-	-	1,851	1	-	-	-	24	1,205	622	1
		First Expert	981	811	170	-	1	980	-	-	-	-	9	905	67	-
		Supervisor	337	316	21	-	-	337	-	3	1	-	263	70	-	-
		Senior Staff	301	253	48	-	-	301	-	-	-	-	180	120	1	-
		Staff	1,680	1,406	274	-	1,676	4	-	1	-	-	649	1,030	-	-
		Total	6,255	5,520	735	-	1,677	3,473	1,105	4	1	-	1,125	3,792	1,329	4
	Appraiser	Senior Expert	46	42	4	-	-	-	46	-	-	-	-	16	30	-
		Junior Expert	91	79	12	-	-	91	-	1	-	-	2	63	25	-
		First Expert	118	101	17	-	-	118	-	-	-	-	1	109	8	-
		Supervisor	21	20	1	-	-	21	-	1	-	-	19	1	-	-
		Senior Staff	25	24	1	-	-	25	-	-	-	-	23	2	-	-
		Staff	209	138	71	-	202	7	-	-	-	-	138	71	-	-
		Total	510	404	106	-	202	262	46	2	-	-	183	262	63	-
	Tax Instructors	Senior Expert	45	38	7	-	-	-	45	-	-	-	-	-	43	2
		Junior Expert	366	163	203	-	-	365	1	-	-	-	-	281	85	-
		First Expert	430	285	145	-	-	430	-	-	-	-	-	404	26	-
		Supervisor	92	45	47	-	-	92	-	-	-	-	62	23	7	-
		Senior Staff	394	286	108	-	-	394	-	-	-	-	193	194	7	-
		Staff	895	416	479	-	895	-	-	-	-	-	751	144	-	-
		Total	2,222	1,233	989	-	895	1,281	46	-	-	-	1,006	1,046	168	2
	IT Specialist	Senior Expert	8	8	-	-	-	1	7	-	-	-	-	2	6	-
		Junior Expert	54	47	7	-	-	54	-	-	-	-	-	34	20	-
		First Expert	55	51	4	-	-	55	-	-	-	-	-	49	6	-
		Supervisor	2	2	-	-	-	2	-	-	-	-	2	-	-	-
		Senior Staff	37	35	2	-	8	29	-	1	1	-	27	8	-	-
		Staff	21	17	4	-	21	-	-	-	2	-	15	4	-	-
		Total	177	160	17	-	29	141	7	1	3	-	44	97	32	-
	Assessor	Senior Expert	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Junior Expert	4	-	4	-	-	4	-	-	-	-	-	2	2	-
		Total	4	-	4	-	-	4	-	-	-	-	-	2	2	-
	Total Functional Employees		**9,168**	**7,317**	**1,851**	**-**	**2,803**	**5,161**	**1,204**	**7**	**4**	**-**	**2,358**	**5,199**	**1,594**	**6**
Total DGT Employees			**44,787**	**28,698**	**16,089**		**18,198**	**21,884**	**4,705**	**1,195**	**9,693**	**3**	**9,216**	**17,237**	**7,367**	**76**

Source: Employee, Financial, and Assets Information System as of December 31, 2022

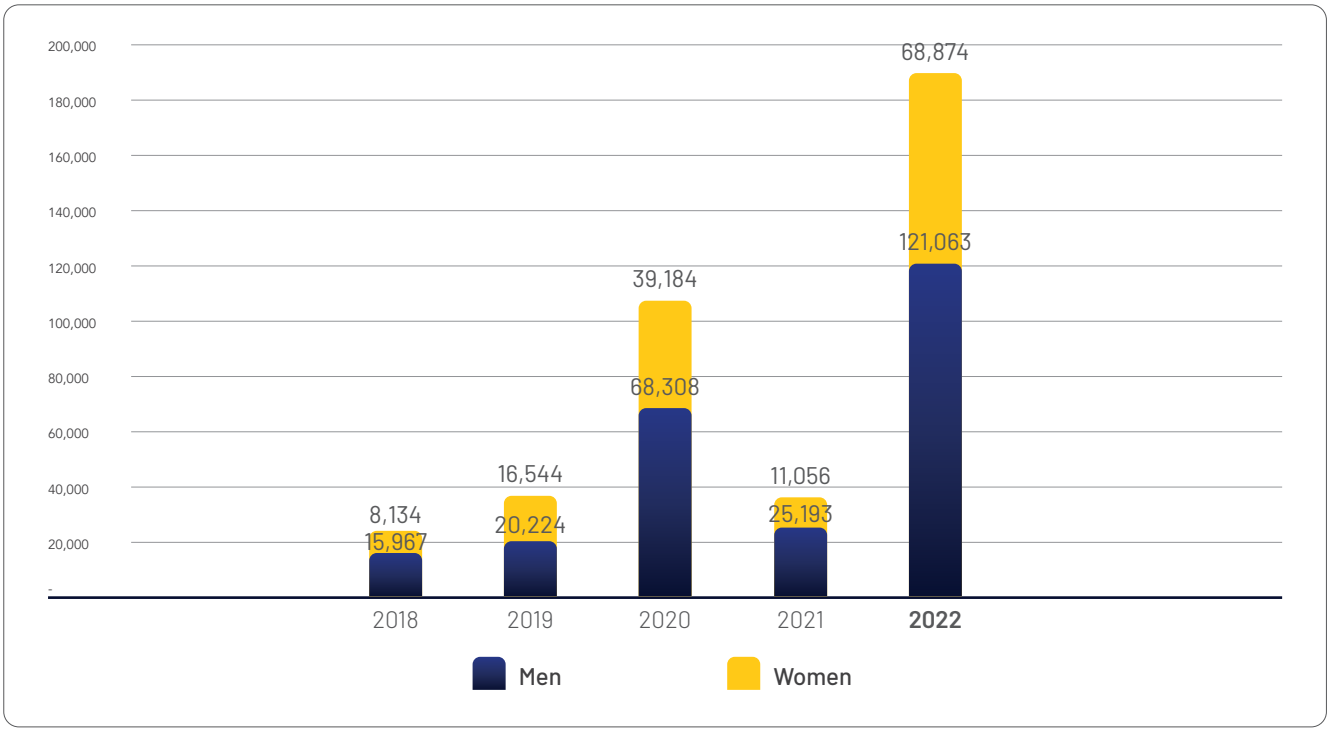
	Age									Placement					
	<21	21-25	26-30	31-35	36-40	41-45	46-50	51-55	>55	Suma-tera	Jawa	Kali-mantan	Sulawesi & Maluku Utara	Bali & Nusa Tenggara	Papua, Papua Barat & Maluku
	-	-	-	-	-	-	1	3	-	-	4	-	-	-	-
	-	-	-	-	-	-	-	30	19	7	35	3	1	2	1
	-	-	-	-	-	19	117	427	53	119	370	44	39	31	13
	-	-	-	24	439	1,092	1,489	1,368	130	916	2,606	355	329	234	102
	-	-	-	24	439	1,111	1,607	1,828	202	1,042	3,015	402	369	267	116
	-	113	1,669	2,713	3,674	1,476	1,024	365	74	2,085	6,818	765	742	489	209
	-	70	211	28	38	3	3	1	2	68	209	25	29	20	5
	-	136	183	35	112	46	49	67	25	129	381	51	48	32	12
	-	360	82	181	82	18	3	-	-	-	726	-	-	-	-
	10	7,625	4,029	1,132	1,187	550	566	736	335	2,973	10,028	1,090	1,053	693	333
	-	-	1	123	338	278	227	48	2	135	758	50	35	32	7
	-	2	-	-	1	-	1	-	3	-	6	-	-	1	-
	-	168	188	12	2	-	1	-	-	71	230	26	18	19	7
	10	8,474	6,363	4,224	5,434	2,371	1,874	1,217	441	5,461	19,156	2,007	1,925	1,286	573
	10	**8,474**	**6,363**	**4,248**	**5,873**	**3,482**	**3,481**	**3,045**	**643**	**6,503**	**22,171**	**2,409**	**2,294**	**1,553**	**689**
	-	-	-	-	1	88	312	576	127	165	796	69	29	41	4
	-	-	-	-	403	765	533	145	6	318	1,199	156	102	64	13
	-	-	43	585	307	33	7	4	2	189	648	47	45	39	13
	-	-	-	-	33	128	97	74	5	41	248	26	5	10	7
	-	-	-	90	165	22	18	6	-	54	197	16	15	14	5
	-	2	950	663	60	1	3	1	-	299	1,133	89	74	65	20
	-	2	993	1,338	969	1,037	970	806	140	1,066	4,221	403	270	233	62
	-	-	-	-	-	10	13	21	2	4	42	-	-	-	-
	-	-	-	-	34	21	17	17	2	10	71	5	2	2	1
	-	-	10	56	45	3	2	1	1	22	77	11	3	4	1
	-	-	-	-	3	2	1	11	4	1	15	2	1	2	-
	-	-	-	-	17	2	-	6	-	2	22	-	-	-	1
	-	6	178	18	6	1	-	-	-	58	102	23	15	9	2
	-	6	188	74	105	39	33	56	9	97	329	41	21	17	5
	-	-	-	-	-	4	17	22	2	6	34	3	1	1	-
	-	-	1	39	106	96	63	51	10	48	294	8	7	7	2
	-	-	25	183	180	40	1	1		60	328	20	9	11	2
	-	-			13	35	31	13		8	72	7	2	2	1
	-	-	6	137	183	34	21	13		70	271	14	21	15	3
	-	150	646	76	19	1	2	1		127	664	11	48	37	8
	-	150	678	435	501	210	135	101	12	319	1,663	63	88	73	16
	-	-	-	-	-	2	6	-	-	-	8	-	-	-	-
	-	-		3	25	17	9	-	-	-	54	-	-	-	-
	-	-	1	26	25	3	-	-	-	-	55	-	-	-	-
	-	-	-	-	-	1	-	1	-	-	2	-	-	-	-
	-	-	2	6	26	1	2	-	-	-	37	-	-	-	-
	-	-	13	7	1	-	-	-	-	-	21	-	-	-	-
	-	-	16	42	77	24	17	1	-	-	177	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	2	1	-	1	-	-	4	-	-	-	-
	-	-	-	-	2	1	-	1	-	-	4	-	-	-	-
	-	158	1,875	1,889	1,654	1,311	1,155	965	161	1,482	6,394	507	379	323	83
	10	**8,632**	**8,238**	**6,137**	**7,527**	**4,793**	**4,636**	**4,010**	**804**	**7,985**	**28,565**	**2,916**	**2,673**	**1,876**	**772**

Number of Employees by Sex, 2018–2022



Source: Secretariat of Directorate General

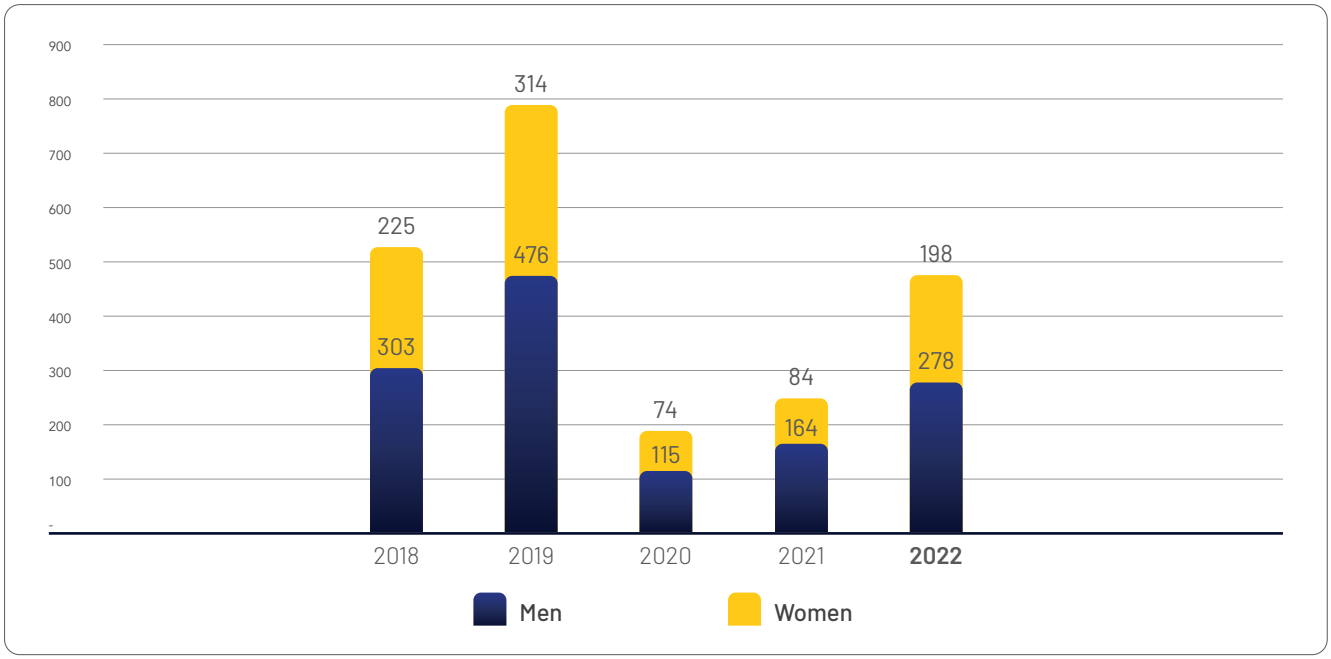
Number of Employees Participation in Training, 2018–2022



Notes:
- Training is organized by the Financial Education and Training Agency (FETA).
- Throughout 2022, FETA organized 524 trainings.
- One employee can attend more than one type of training.

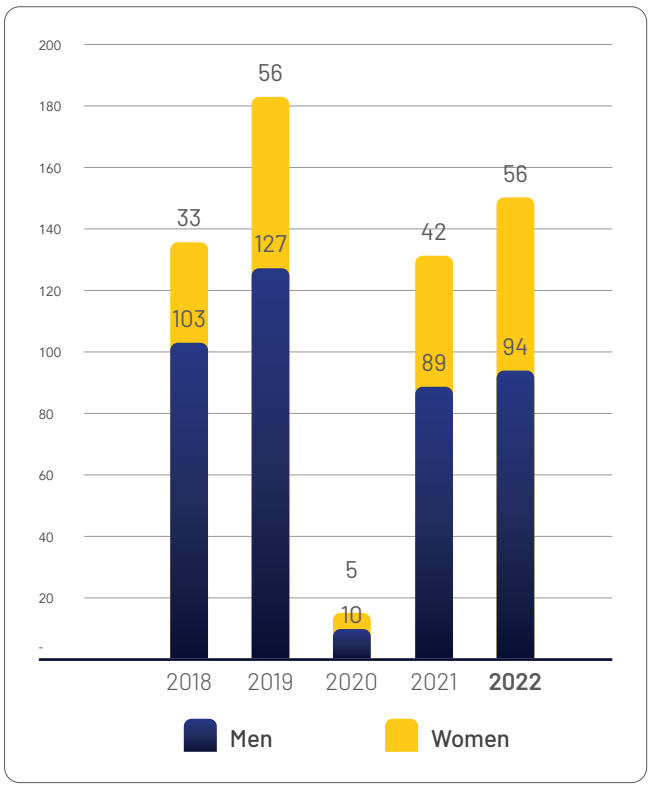
Source: Secretariat of Directorate General

Number of Education Assignment, 2018–2022



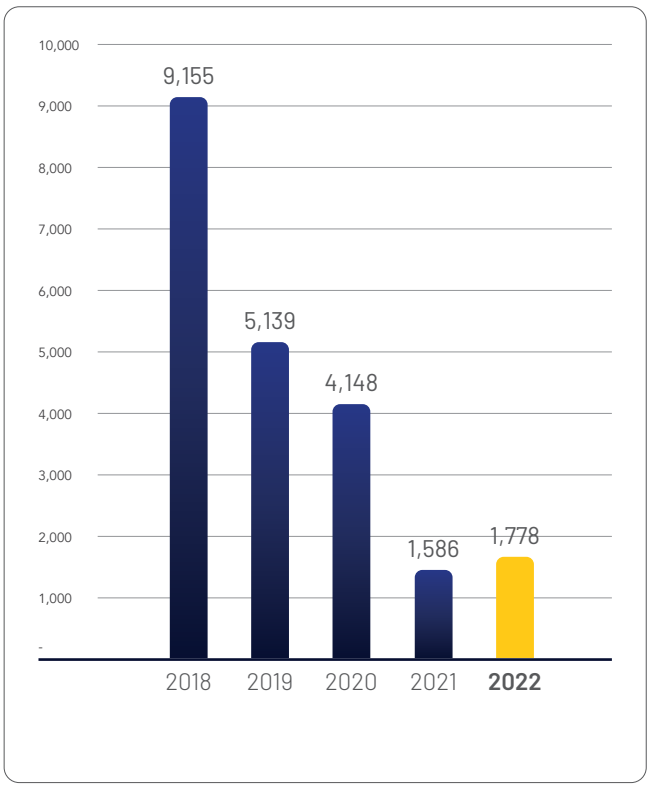
Notes: The above figures are the number of assignments issued in the respective years, not the number of staff in education assignments.
Source: Secretariat of Directorate General

Number of Overseas Short Course Assignment, 2018–2022



Source: Secretariat of Directorate General

Number of On-the-Job Training Participants, 2018–2022



Source: Directorate of Internal Compliance & Apparatus Transformation



OFFICE **INFORMATION**

06

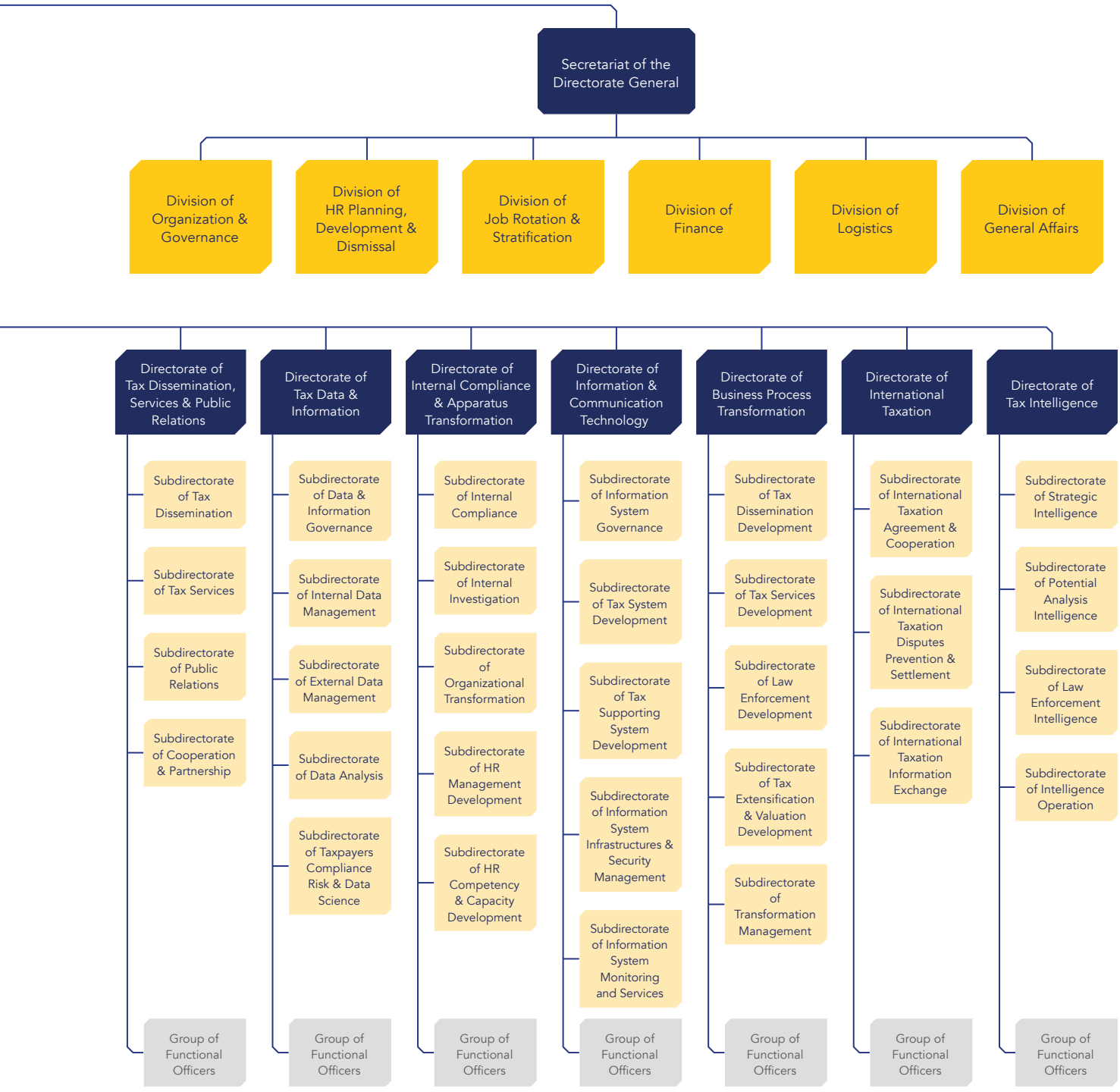


I used this holiday to visit a relative in Jember whom I hadn't seen in a long time, Pakde Kusno. Two weeks ago he called me and told me that he missed me. Mr. Kusno, who is a village chief, told me that his village was going to hold a communal service to repair the irrigation canals. Pakde Kusno understands my new hobby, photography, so he invited me to come and ask for help documenting the service. So, here I am now. Through the camera lens, I tried to capture the enthusiasm of the villagers who worked shoulder to shoulder to remove the silt from the 5 km-long irrigation canal. "Although it is exhausting, the villagers who participate in the work do not get paid a single rupiah. The Javanese call this communal service Gugur Gunung," explained Pakde Kusno. He added that the culture of gotong royong is done solely out of volunteerism and concern for fellow villagers for the public interest. I was reminded of something here. On one occasion, Sri Mulyani Indrawati once said that the principle of maintaining the Republic of Indonesia is to give and take. With gotong royong, we will strengthen Indonesia and most importantly will fulfil the obligation to support state revenue.

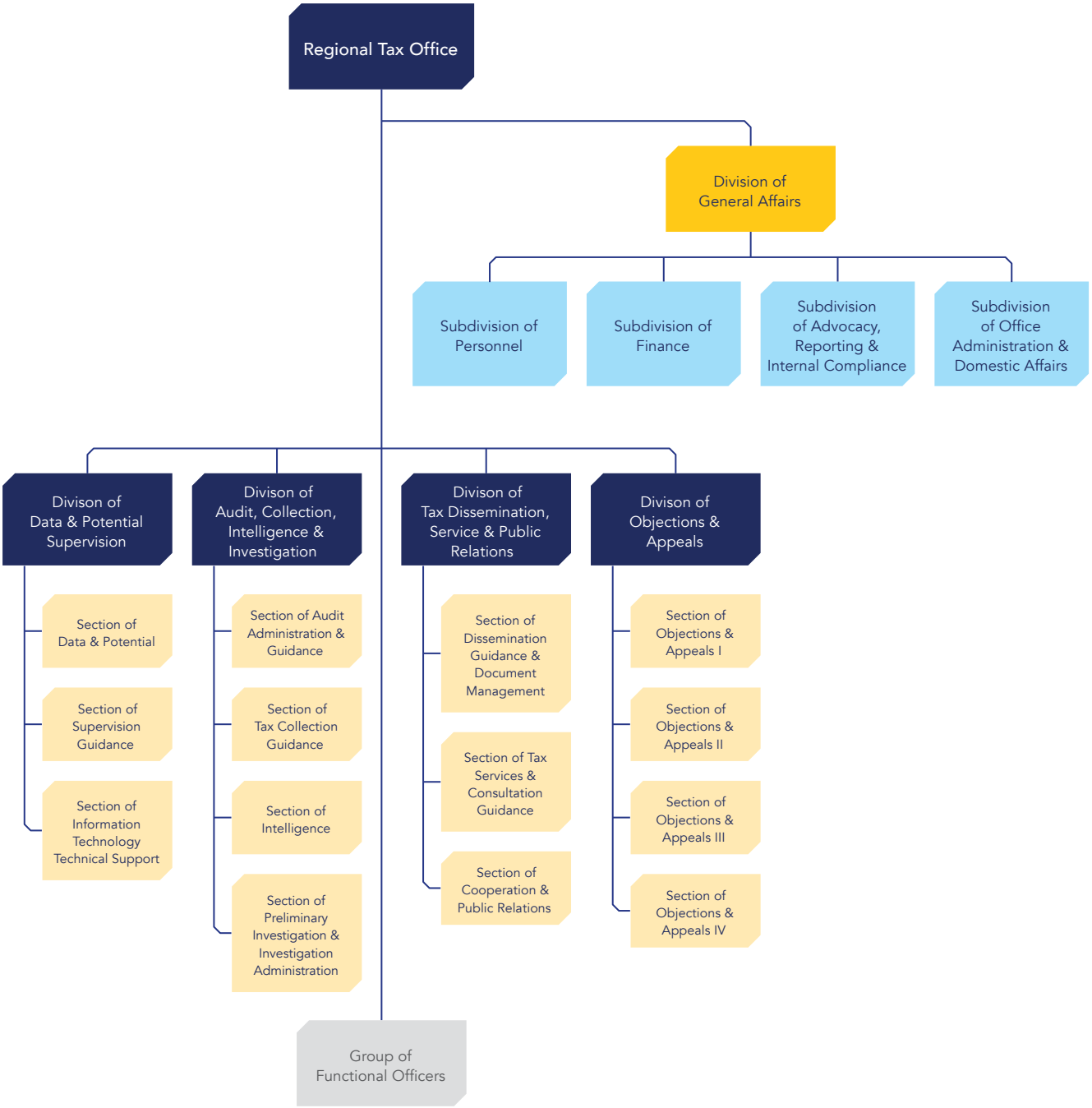
ORGANIZATIONAL STRUCTURE

HEAD OFFICE

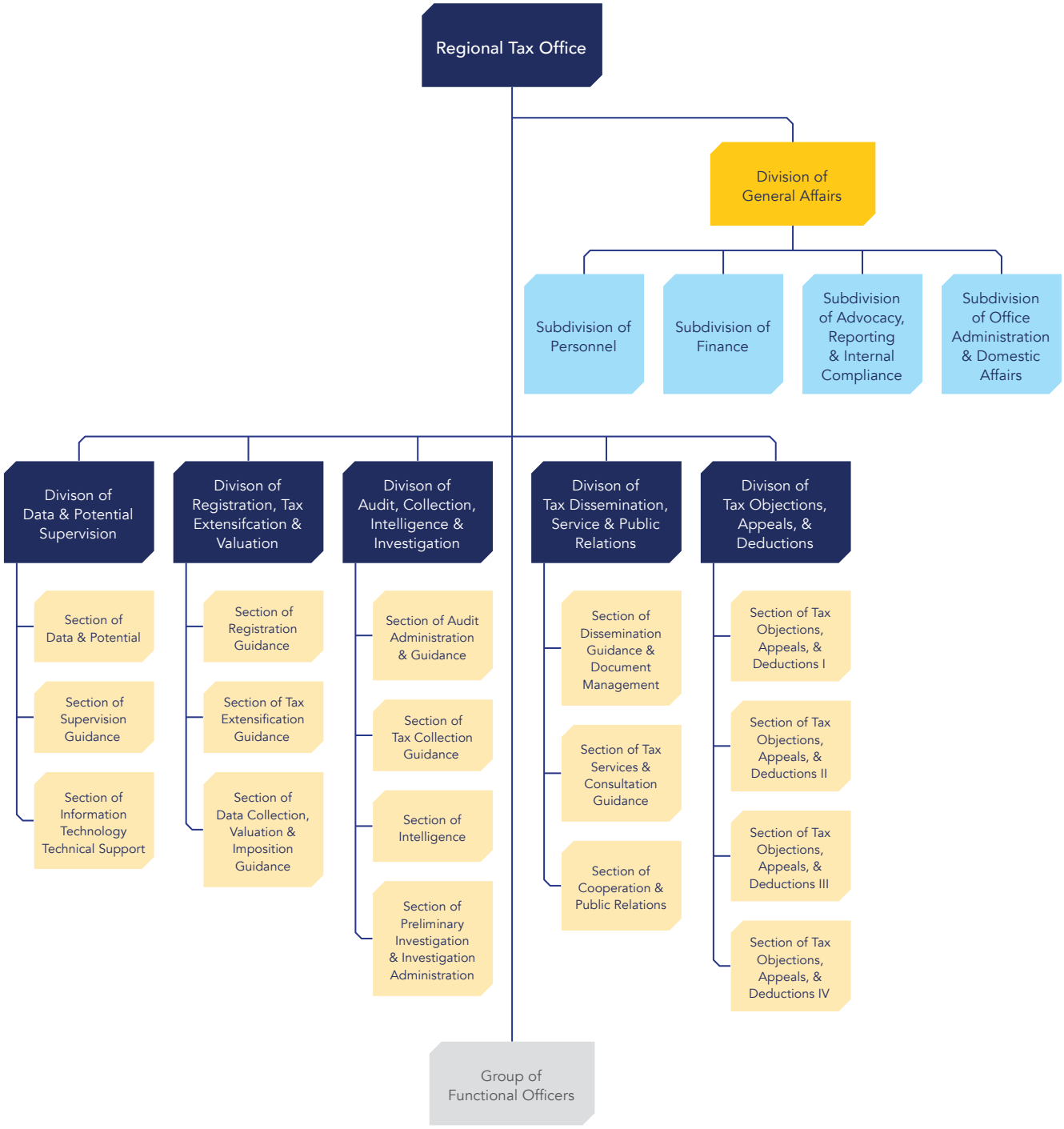



Secretariat of the Directorate General
Division of Organization & Governance
Division of HR Planning, Development & Dismissal
Division of Job Rotation & Stratification
Division of Finance
Division of Logistics
Division of General Affairs
Directorate of Tax Dissemination, Services & Public Relations
Subdirectorate 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 Infrastructures & 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

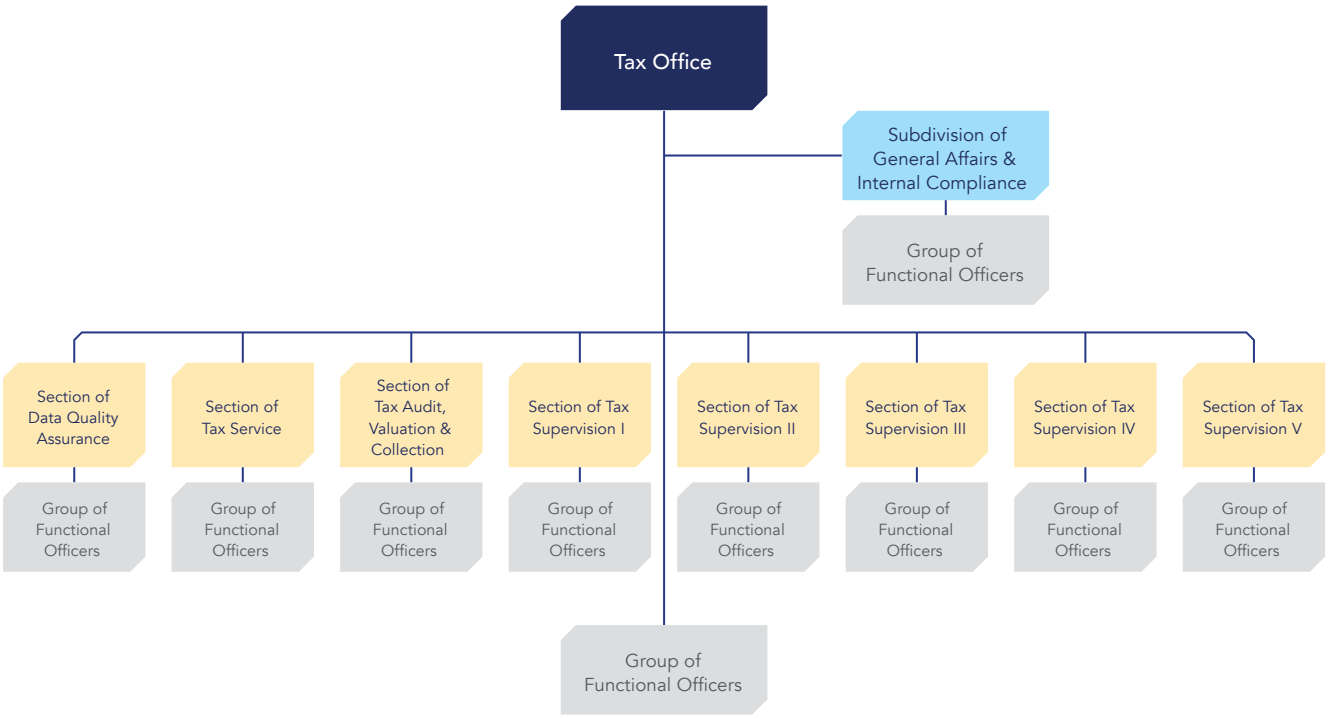
LARGE TAXPAYERS REGIONAL TAX OFFICE AND JAKARTA SPECIAL REGIONAL TAX OFFICE



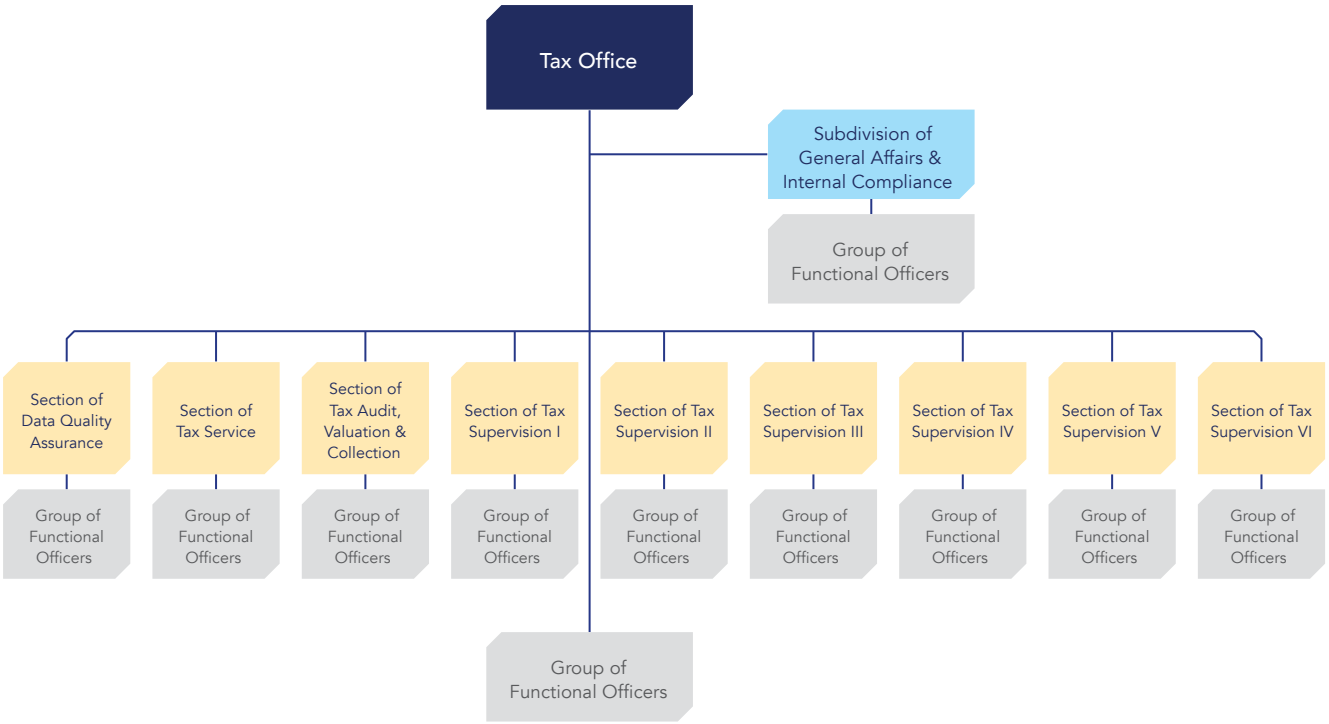
REGIONAL TAX OFFICE BESIDES LARGE TAXPAYERS REGIONAL TAX OFFICE AND JAKARTA SPECIAL REGIONAL TAX OFFICE



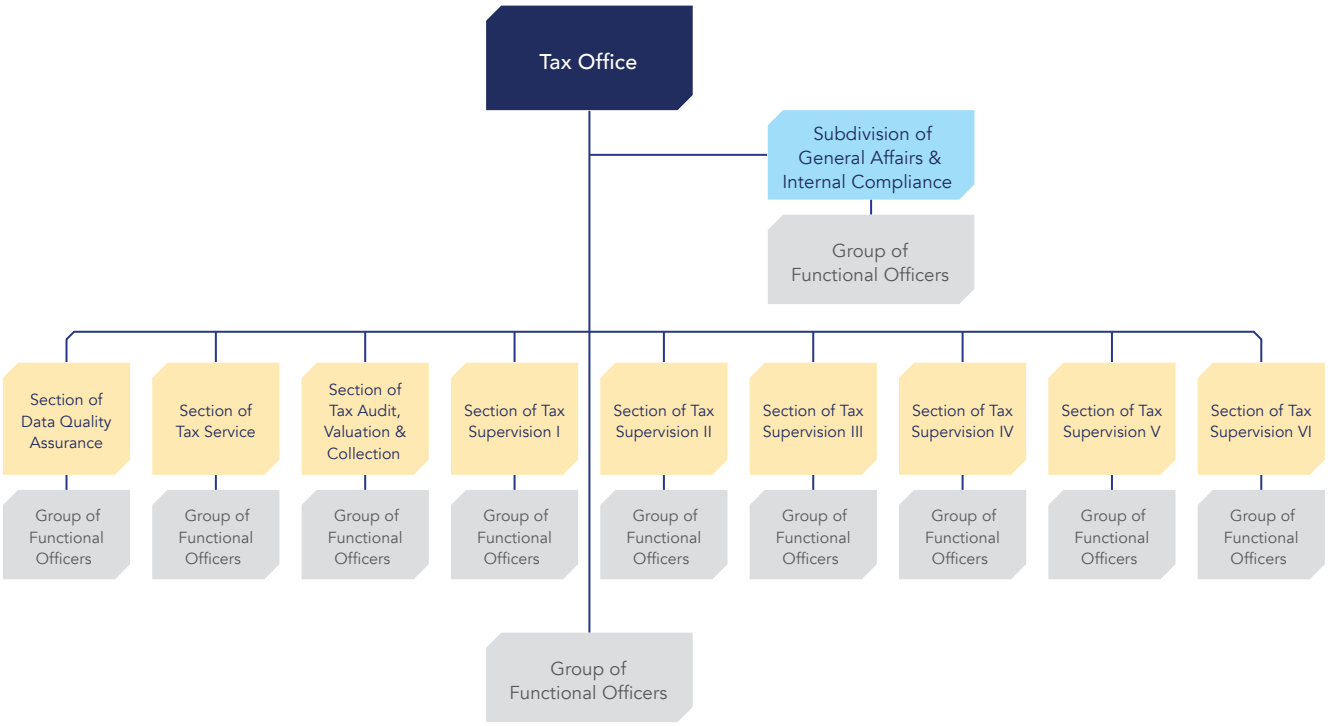
LARGE TAXPAYERS TAX OFFICE AND SPECIAL TAX OFFICE



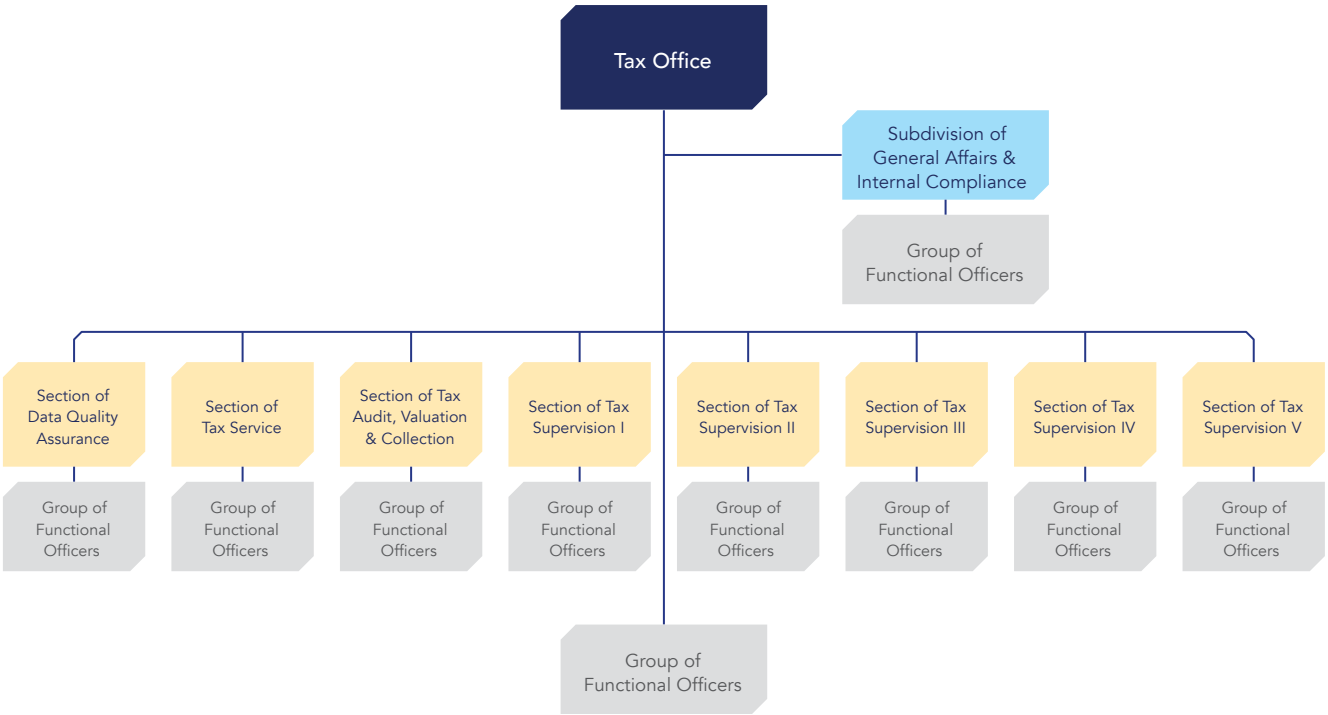
MEDIUM TAXPAYERS TAX OFFICE



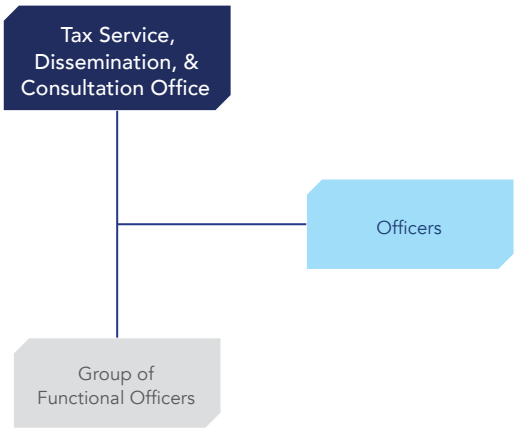
TAX OFFICE (GROUP I)



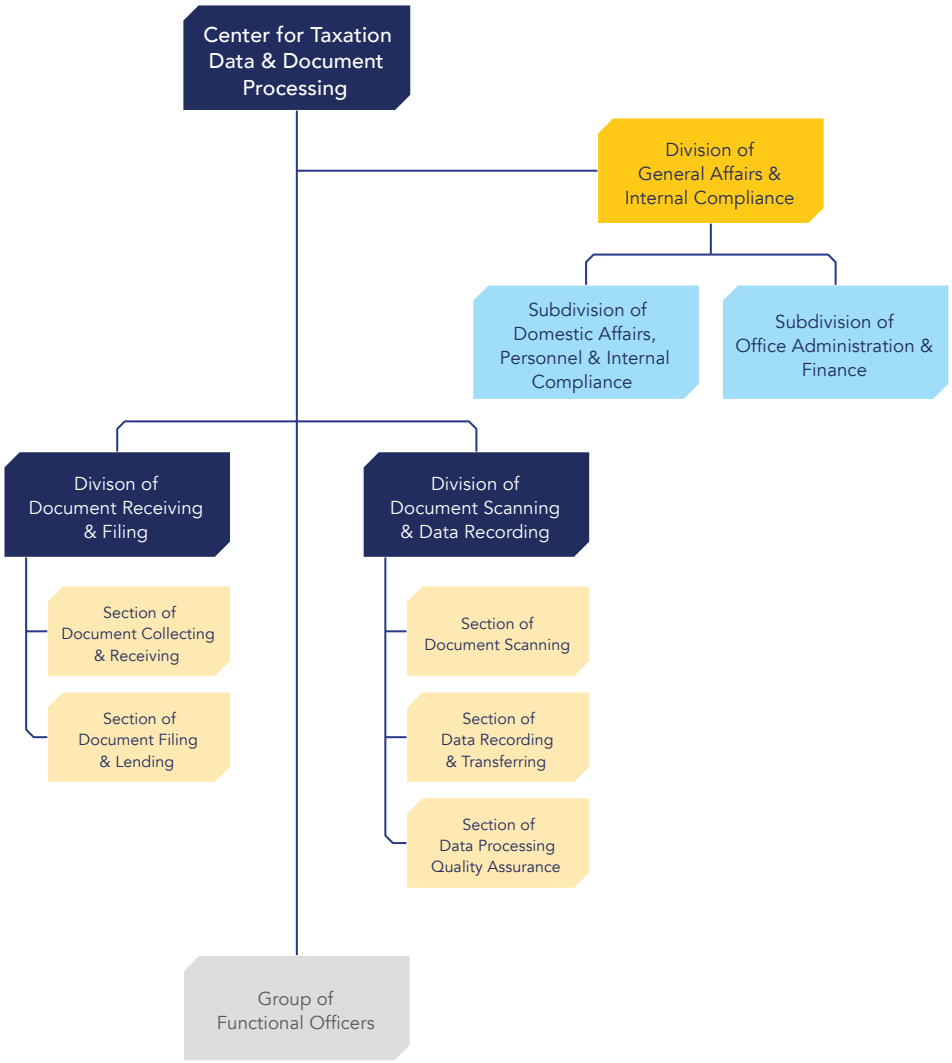
TAX OFFICE (GROUP II)



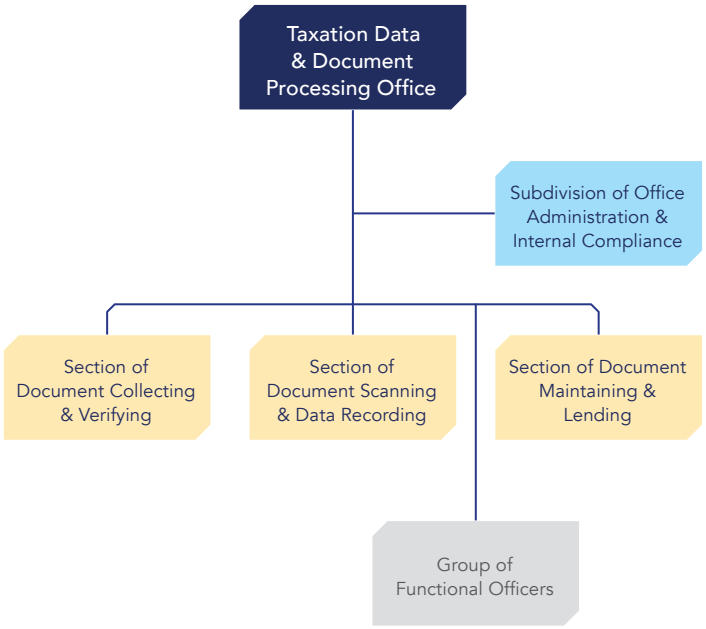
TAX SERVICE, DISSEMINATION, AND CONSULTATION OFFICE



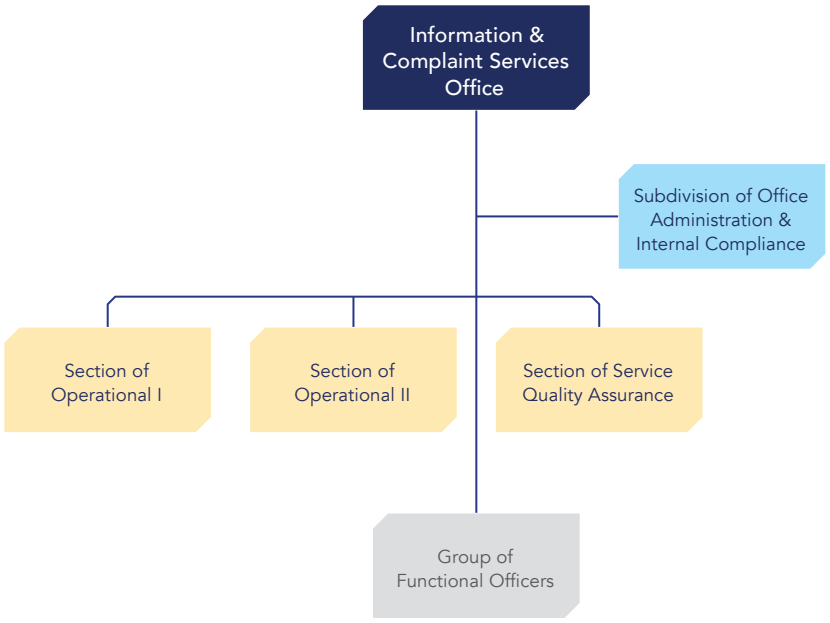
CENTER FOR TAXATION DATA AND DOCUMENT PROCESSING



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	Director 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 office head	Regional Tax Office or Tax Office
Kring Pajak: **Phone** 1500200 **Mobile Phone** (021) 1500200	Information & Complaint Services Office
E-mail pengaduan@pajak.go.id	

OFFICE DIRECTORY

Head Office

Jl. Jenderal Gatot Subroto Kav. 40-42,
Jakarta Selatan 12190
Ph. (021) 5250208, 5251609, 5262880
Fax. (021) 5251245

Large Taxpayers RTO

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

Jakarta Special 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 One TO	Foreign Investment Two TO	Foreign Investment Three TO
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 Four TO	Foreign Investment Five TO	Foreign Investment Six TO
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 TO	**Oil and Gas Sector TO**	**Permanent Establishment & Expatriate TO**
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