

DIRECTORATE GENERAL OF TAXES

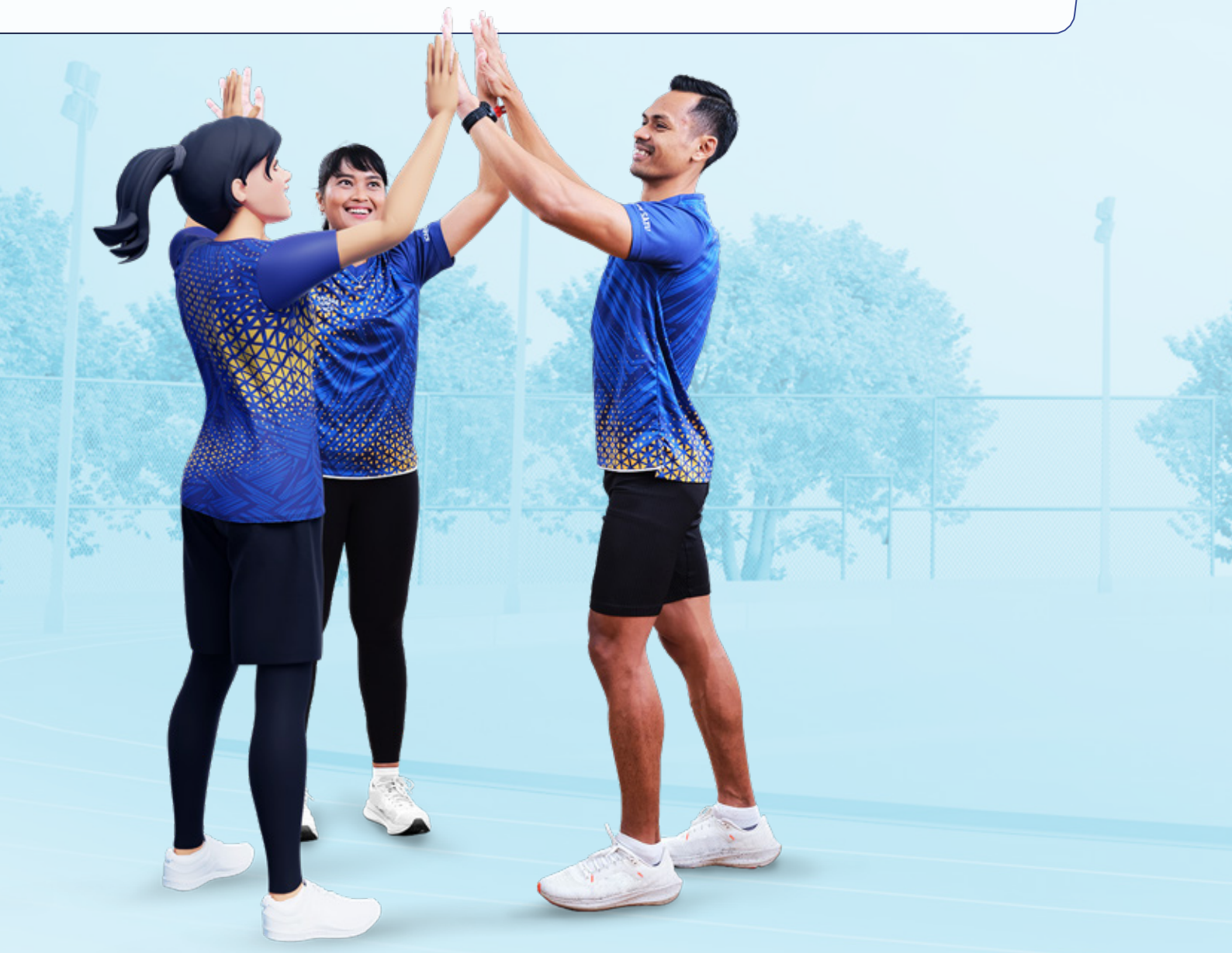
STRENGTHENING STRATEGY, BOOSTING PERFORMANCE

Annual Report 2023

VISUAL **CONCEPT**

Our visual inspiration from sports match activities reflects Directorate General of Taxes (DGT) 's persistence in implementing strategies that optimize tax revenues through increasing taxpayer compliance. With gestures that show full concentration, the dynamic athlete conveys a message about focus and consistency in conducting duties. The combination of human characters and 3D objects represents the collaboration of all elements in DGT, all working in unison. This unity is key in facing challenges and seizing opportunities, leading to superior performance. The wavy golden yellow ribbon symbolizes DGT's successful journey in securing tax revenue, a continuous contribution to the nation's progress that we can all be proud of.

We are also proud to picture one of the new attributes of the Ministry of Finance, the blue jersey. This uniform symbolizes our pride and further strengthens DGT's identity as part of 'One Ministry of Finance.



THEME



STRENGTHENING STRATEGY, BOOSTING PERFORMANCE 2023

DGT faces significant challenges in continuously increasing tax revenue targets amid the dynamics of the global economy and commodity price fluctuations. However, we are committed to overcoming these challenges. Another challenging condition is the growth in the number of taxpayers, which impacts the increasing workload, especially in supervising taxpayer compliance. Increasingly complex tax data and information are also essential substances that DGT must be able to manage carefully with the requirement of robust technological infrastructure support so that accurate information can be generated for targeted decision-making. To overcome these various challenges, DGT continuously improves its strategy by maximizing the utilization of technology, conducting work efficiently, and optimally increasing collaboration between offices.

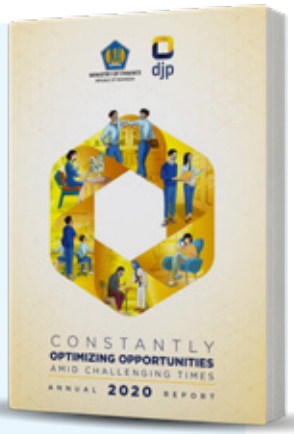
Gradually, since 2019, DGT has implemented compliance risk management (CRM), a risk-based taxpayer compliance management for the functions of extensification, supervision, audit, and collection, continuing in the following years for the tasks of tax education, transfer pricing, law enforcement, assessment, objections, and services. CRM differentiates taxpayers based on their level of compliance risk and makes treatment choices based on the taxpayer's compliance risk profile and DGT's capacity. In 2021, DGT also implemented business intelligence (BI) to support the utilization of CRM as a decision-making tool. In this case, BI enables CRM to manage and analyze data automatically so that mapping the risk of taxpayer non-compliance becomes more efficient and effective. In addition, BI also ensures that the risk management process remains relevant and responsive to developments.

DGT is committed to continuous improvement and believes that there is always room for enhancement, even in the face of challenges. The results of a self-assessment of tax administration performance based on the Tax Administration Diagnostic Assessment Tools (TADAT) indicators in 2021 show that effective risk management in DGT still needs improvement. Although DGT already has CRM as a risk management tool, managing taxpayer compliance risks still requires authority holders at the senior management level as policymakers for recommendations based on the output of CRM. Along with improving the compliance supervision business process using an end-to-end approach in 2022, DGT began to initiate and prepare the working system of a committee that determines follow-up actions on taxpayer compliance. By early 2023, DGT established the Taxpayer Compliance Committee, operating at the DGT Head Office, regional tax office, and tax offices. This committee is responsible for planning, monitoring, and evaluating compliance policies, ensuring effective and integrated data and technology systems management. It also facilitates communication and coordination between units to eliminate overlaps in taxpayer handling, streamline the compliance process, and promote efficiency.

A high level of taxpayer compliance is a long-term effort since compliance behavior cannot be formed instantly. However, DGT is optimistic that taxpayer compliance can be increased with focus and consistency while providing a significant and sustainable impact on state revenue. The DGT's tax revenue achievement in 2023 is a testament to the effectiveness of its strategies, showing that the strengthening strategies that DGT continues to strive for have produced brilliant performance: **a hat trick** of achieving tax revenue targets for three consecutive years.

THEME CONTINUITY

Constantly Optimizing Opportunities amid Challenging Times



2020

Facing increasingly tough and diverse challenges, 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 DGT to increase regional supervision to optimize potential revenue comprehensively. As such, DGT standardizes the supervision business process through segmentation and territorial approaches. Another big challenge, namely the COVID-19 pandemic, has significantly impacted 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 aims to support Indonesia's investment ecosystem, encourage voluntary taxpayer compliance, increase legal certainty, and create a fair business climate in the country.

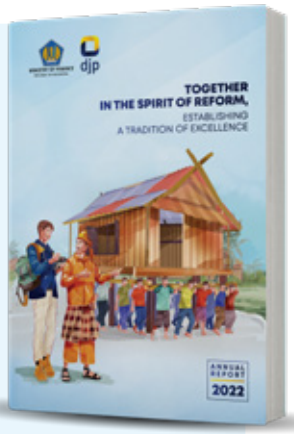
Collaborative Effort for National Economic Recovery



2021

DGT takes the hard 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 territorial-based work patterns to achieve the strategic target of optimal state revenues. The Harmonization of Tax Regulations Law manifests 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.

Together in the Spirit of Reform, Establishing a Tradition of Excellence



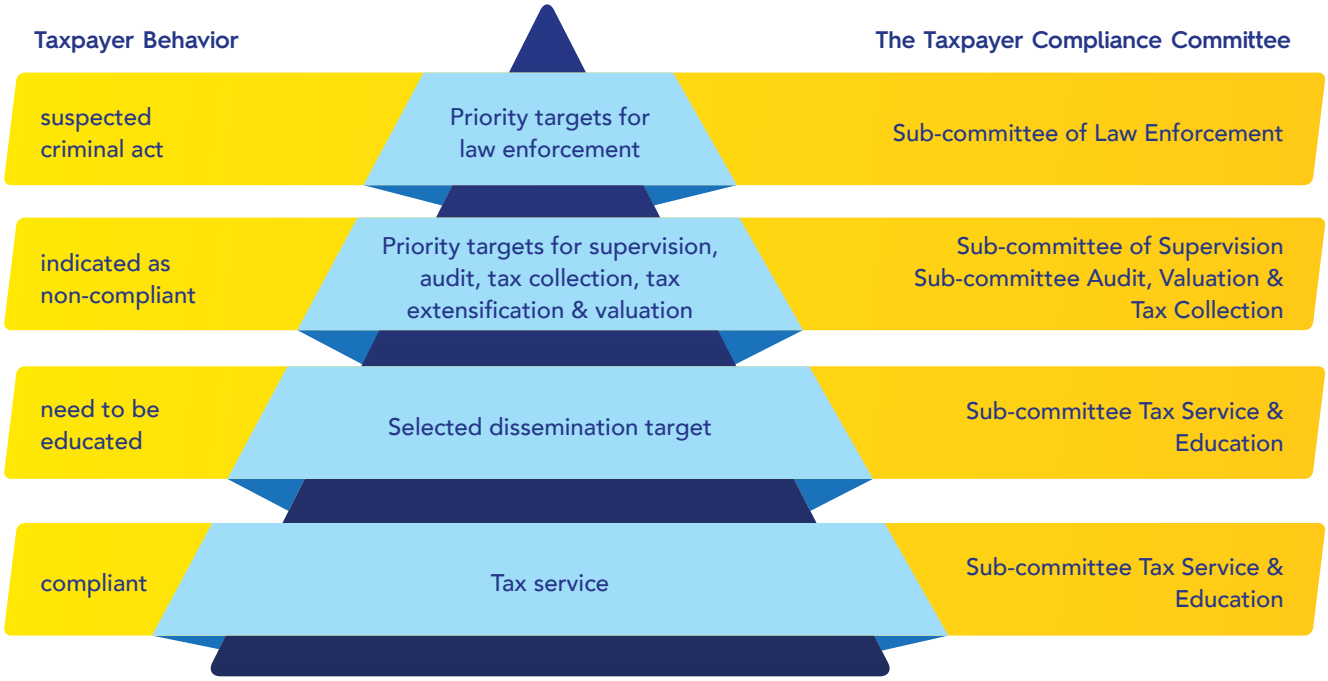
2022

Reform is change, moving from old habits to implementing new and better ways to face more significant challenges and mitigate all risks to achieve perfect results. DGT, the holder of a great responsibility in collecting tax revenue in Indonesia, must be adaptive and responsive to the increasingly modern and complex changes of the times. The growing tax revenue target and the increasing need for state development financing encourage DGT to strive for a fundamental change, namely redesigning the tax administration business process by developing an information system under the Coretax brand. This renewal is part of the tax reform agenda aimed at realizing a tax administration system that is simpler, reliable, integrated, accurate, and confident. All available resources at DGT are continuously being prepared, demonstrating our commitment to readiness and instilling confidence in DGT's ability to implement the new system in the future.

INFOGRAPHIC:
TAXPAYER COMPLIANCE COMMITTEE

APPROPRIATE TAXPAYER TREATMENT, INCREASED TAX COMPLIANCE

DGT continues to strengthen its strategy for optimizing tax revenue through increased taxpayer compliance with a more structured and comprehensive approach. The Taxpayer Compliance Committee provides recommendations for treatment (services, education, supervision, audit, assessment, collection, and law enforcement) based on a combination of the taxpayer's compliance risk profile resulting from compliance risk management and other information from business intelligence.



CONTENTS

2 Visual Concepts

3 Theme:
Strengthening Strategy, Boosting Performance

4 Theme Continuity

5 Infographic: Taxpayer Compliance Committee

01

8 **2023 Snapshot**

10 Performance Highlights

14 Financial Highlights

16 Event Highlights

23 Awards

27 Certification and Accreditation

28 **Remarks by Director General of Taxes**

34 **Board of Directors Profile**

02

52 **DGT at a Glance**

54 A History of Taxation in Indonesia

57 History of July 14 as National Tax Day

58 Position

58 Tasks and Functions

59 Business Process Map

60 Organizational Structure

61 Vision and Mission

62 Work Culture

63 Logo

64 Workforce

03

68 **Organizational Performance Overview**

70 2020–2024 Tax Policy Objectives

72 2023 Strategy Map

73 Achievement of Key Performance Indicators and Strategic Initiatives in 2023

76 Core Business Functions Overview

76 A. Issuance of Tax Regulations

80 B. Supervision

85 C. Law Enforcement

91 D. Tax Disputes Resolution

95 E. Other Dispute Resolution Outside the Tax Court and Legal Advocacy

97 F. Tax Services

104 G. Tax Dissemination

113 H. International Taxation



122 Supporting Functions Overview
122 A. Organizational Development
122 B. Human Resources Capacity and Management Development
130 C. Strengthening of Tax Data Governance
132 D. Development of Information and Communication Technology
133 E. Business Process Development
136 F. Public Relations
144 G. Domestic Partnership
146 H. International Partnership

152 Financial Functions Overview
152 A. Tax Revenue
156 B. Non-Tax Revenue
156 C. Personnel Expenditure
157 D. Goods Expenditure
157 E. Capital Expenditure
158 F. Assets
160 G. Short-term Liabilities
160 H. Equity

161 2024 Performance Target

166 Good Governance 04

168 Principles of Organization and Governance
168 A. Organization and Work Procedures
169 B. Job Descriptions
169 C. Standard Operating Procedures

170 Service Commitments and Service Standards

171 Performance Management
172 A. Organization Performance Management
174 B. Employee Performance Management

175 Talent Management

176 Job Rotation System

179 Employee Remuneration System

181 Internal Control System
181 A. Code of Conduct Implementation
184 B. Internalization of Organizational Values
185 C. Internalization of Anti-Corruption Culture
186 D. Whistleblowing System
187 E. Compliance with the Submission of State Officials Wealth Report
189 F. Development of Integrity Zone towards a Corruption-Free Area and a Clean and Serving Bureaucracy Area
190 G. Implementation of Risk Management
193 H. Internal Control Monitoring
193 I. Internal Compliance Review
194 J. External Supervision/Audit
196 K. Imposition of Disciplinary Sanctions

198 Public Information Openness

200 Statistics 05

234 Office Information 06

236 Organizational Chart

244 Complaint Channel

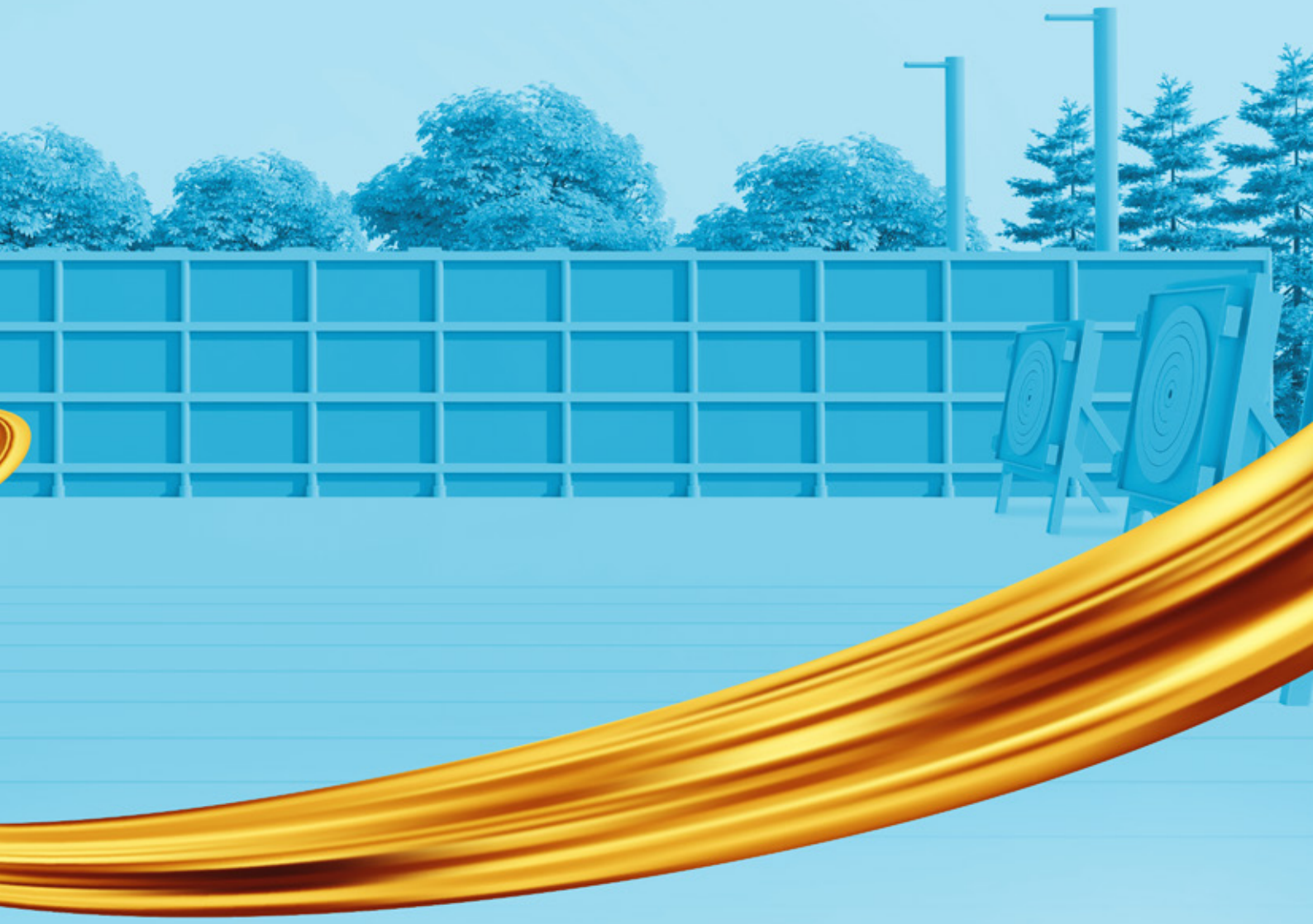
245 Office Directory

Aiming with Precision, Focusing on Purpose

Through an integrated risk-based strategy and work procedures emphasizing synergy and collaboration between offices, the Taxpayer Compliance Committee ensures that tax supervision policies are aimed right. As a result, tax compliance has increased, supporting sustainable state revenues.



2023 SNAPSHOT



PERFORMANCE HIGHLIGHTS



REVENUE [1]

Tax Revenue

Rp1,867.87 trillion

or **102.73%**

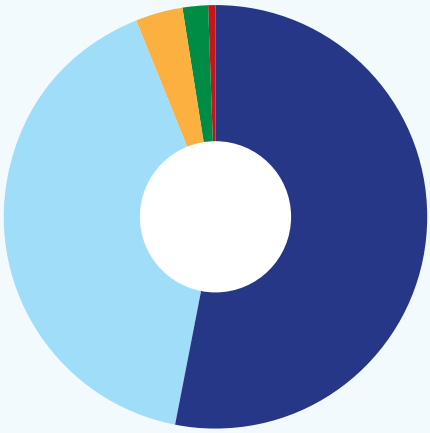
of target as stated in Perpres No. 75 of 2023

Tax Revenue Growth

8.80% including Oil & Gas Income Tax

9.77% excluding Oil & Gas Income Tax

Structure of Tax Revenue by Type



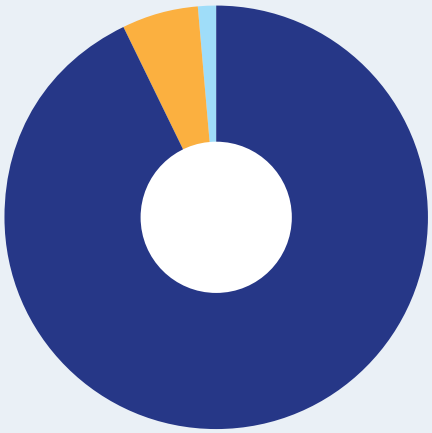
- Non-Oil & Gas Income Tax **53.13%**
- VAT & Sales Tax on Luxury Goods **40.88%**
- Oil & Gas Income Tax **3.68%**
- Land & Building Tax **1.78%**
- Other Taxes **0.52%**

TAXPAYERS [2]

Total

73,961,818 taxpayers

Structure of Taxpayers by Type



- Individual **92.98%**
- Corporate **5.83%**
- Government Institution **1.18%**

ANNUAL TAX RETURN FILING [3]

Compliance Ratio of Annual Tax Return Filing

86.97% increased **0.20%** from 2022

e-Filing users

14,857,428 taxpayers
decreased **13.15%** from 2022

e-Form users

2,173,900 taxpayers
decreased **8.87%** from 2022

LAW ENFORCEMENT [6]

Revenues from Tax Audit

Rp32.13 trillion

Audit Coverage Ratio

2.43% corporate taxpayers
0.33% individual taxpayers
1.00% in total

Tax Arrears Collection

Rp13.72 trillion

Tax Investigation Files Declared Complete (P-21 Status) and Equivalent

89 cases

SERVICES [4]

Customer Satisfaction Index

4.25 (out of 5)

Services Satisfaction Index

3.32 (out of 4)

Percentage of Answered Calls by Kring Pajak 1500200

86.84% terjawab

TAX DISSEMINATION [5]

Effectiveness Index of Tax Dissemination

3.27 (out of 4)

Dissemination/Education

42,520 activities attended by
801,726 participants from the target of 929,999 participants

39,709 taxpayers who received tax education, changed their behavior in terms of tax payment

79,634 taxpayers who received tax education, changed their behavior in terms of tax filing

Rp137.67 billion payment from taxpayers who change their tax-related behavior

TAX DISPUTES RESOLUTION [7]

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

325,185 requests

Winning Rates for Tax Disputes

Appeals **33.33%**

Lawsuits **76.29%**

Reconsideration **30.32%**

PUBLIC RELATIONS [8]

Public Relations Effectiveness Index

3.30 (out of 4)

Total Access to www.pajak.go.id

20,694,746 sessions
declined **9.57%** from 2022

48,033,464 pageviews
declined **10.73%** from 2022

Social Media Activities

- X/Twitter: **1,256** tweets
- Facebook: **324** posts
- YouTube: **48** videos
- Instagram: **351** posts
- TikTok: **290** videos
- LinkedIn: **264** posts

GOOD GOVERNANCE [9]

Organizational Performance Index

106.08% "Special" category

Performance Accountability of Government Institution Implementation Score

89.10 "Satisfactory" category

Integrity Assessment Index

81.53 (out of 100)

Integrity Zone Development

106 offices received WBK title from **145** offices proposed

HUMAN RESOURCES [10]

Training

488 trainings attended by **391,164** participants

Employees on Study Assignments

251 men **218** women

Workload

68,270,210 working hours
increased by **0.40%** from 2022

Note:

1 Tax revenue data is retrieved from 2023 DGT Financial Statements (Audited).

2
- Number of taxpayers as of January 1, 2023.
- Data is retrieved from Directorate of Tax Data and Information.

3
- Compliance Ratio is a comparison between total Annual Tax Returns received as of December 31, 2023 and total taxpayers obliged to file Annual Tax Return as of January 1, 2023.
- Compliance ratio data of Annual Tax Returns filing retrieved from Consolidated Report.
- Number of e-Filing and e-Form users' data is retrieved from Directorate of Tax Data and Information on January 10, 2024.

4
- Customer Satisfaction Index data is based on the Customer Satisfaction Survey in 2023 held by the Ministry of Finance.
- Services Satisfaction Index data is based on the 2023 DGT Survey of Service Satisfaction and Tax Dissemination and Public Relations Effectiveness.

5
- Dissemination Effectiveness Index data is based on the 2023 DGT Survey of Service Satisfaction and Tax Dissemination and Public Relations Effectiveness.
- A total of 801,726 participants in tax dissemination/education consists of taxpayers and potential taxpayers.

6
- The audit coverage referred to is an audit to examine compliance (special and regular audits), excluding audits for other purposes.
- Tax arrears collection data is retrieved from Pegasus app on January 10, 2024.

7 Winning rates for tax disputes data is retrieved from the Tax Dispute Information and Management System and the Requests for Judicial Review File Register.

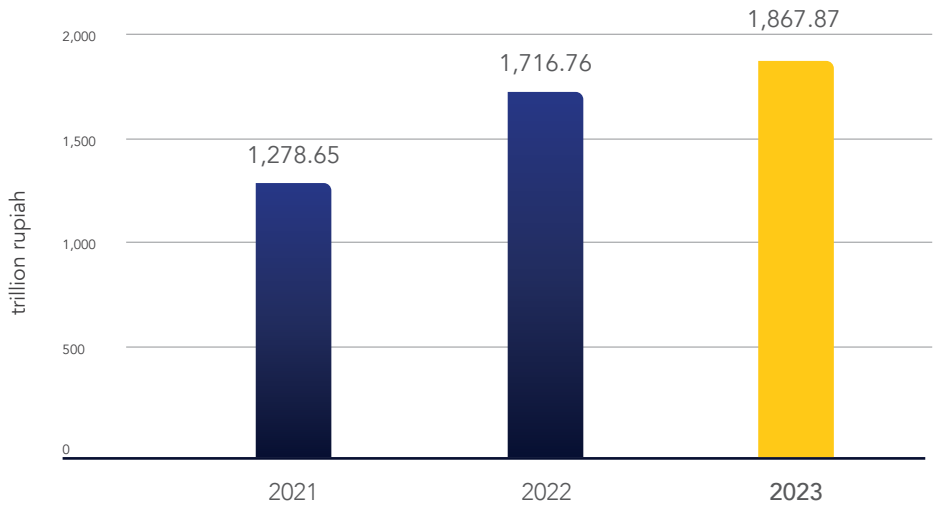
8 Public Relations Effectiveness Index data is based on the 2023 DGT Survey of Service Satisfaction and Tax Dissemination and Public Relations Effectiveness.

9
- Organizational Performance Score data is based on 2023 DGT Performance Report.
- Performance accountability of government institution implementation score data is based on the 2023 Evaluation Report on the Implementation of Performance Accountability System for Government Institutions at DGT, provided by the Inspectorate General of the Ministry of Finance.
- Integrity Assessment Index data is based on the Integrity Assessment Survey conductedby the Corruption Eradication Commission in collaboration with the Statistics Indonesia as stated in the Report of the Inspector General of the Ministry of Finance No. LAP-19/IJ/2024 dated February 15, 2024.

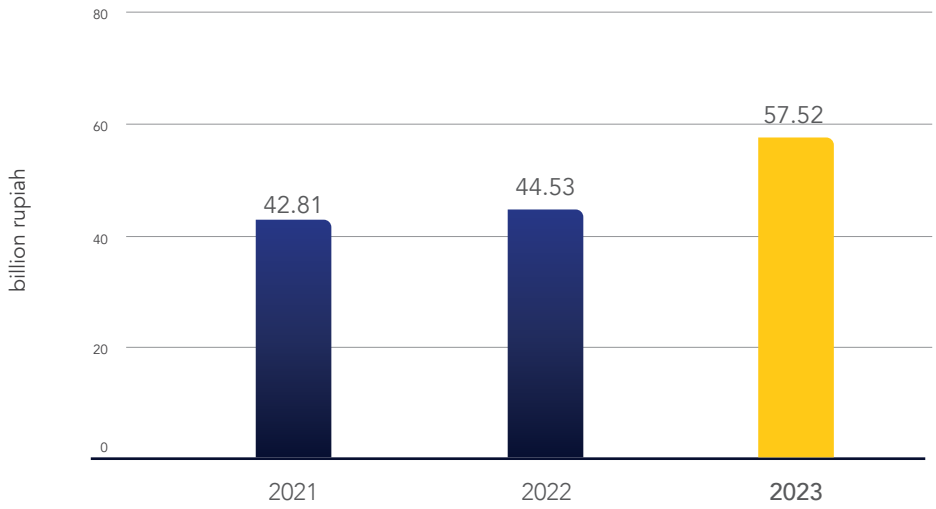
10
- Employee training is organized by the Financial Education and Training Agency using several methods: face-to-face training, distance learning, action learning, and e-learning modules. One employee can participate in more than one type of training.
- Study Assignment is assignments for employees to undertake formal education at undergraduate, graduate, and postgraduate levels in national or international universities.
- Workload data for 2023 is based on the 2024 DGT Workload Analysis Report submitted to the Ministry of Finance.

FINANCIAL HIGHLIGHTS

Tax Revenue, 2021–2023

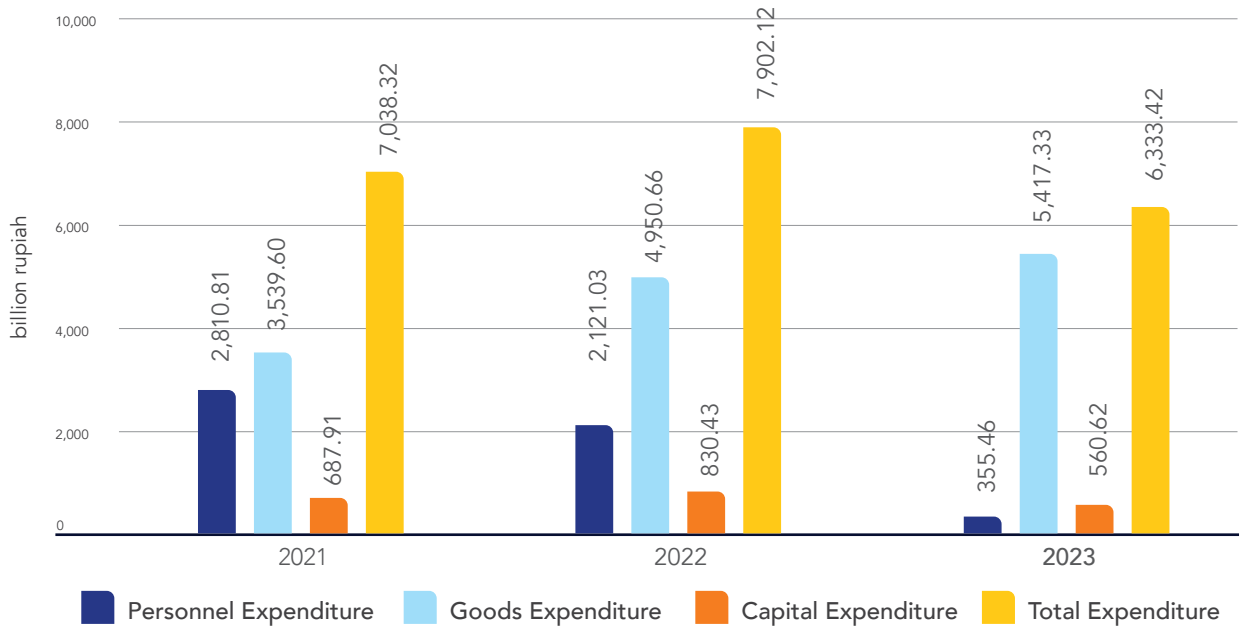


Non-Tax Revenue, 2021–2023





DGT Budget Expenditure, 2021–2023



Source: 2021 – 2023 DGT Financial Statements (Audited)

DGT Balance Sheet, 2021—2023

Description	December 31, 2023 (Rp)	December 31, 2022 (Rp)	December 31, 2021 (Rp)
Assets			
Current Assets	36,810,070,456,263	30,174,318,280,016	34,313,231,607,924
Fixed Assets	38,314,662,040,112	38,277,485,389,405	38,519,804,694,692
Long-Term Receivables	2,223,583,242	2,206,267,194	162,808,820
Other Assets	1,027,145,677,287	823,012,457,890	413,329,355,883
Total Assets	76,154,101,756,904	69,277,022,394,505	73,246,528,467,319
Liabilities			
Short-Term Liabilities	26,999,287,041,323	9,507,371,062,507	20,145,937,673,044
Equity	49,154,814,715,581	59,769,651,331,997	53,100,590,794,275
Total Liabilities and Equity	76,154,101,756,904	69,277,022,394,504	73,246,528,467,319

Source: 2021 – 2023 DGT Financial Statements (Audited)

EVENT HIGHLIGHTS

JANUARY

16



Signing of Cooperation Agreement between DGT and the Secretariat General of the Judicial Commission on Enhancing the Integrity and Capacity of Judges to Optimize the Implementation of Tax Duties and Functions, held at the Judicial Commission Office, Jakarta.

17



The 2023 DGT Board of Executives Meeting was held at DGT Head Office in Jakarta. The meeting agenda included discussing the distribution of the 2023 tax revenue target and the launch of the Taxpayer Compliance Committee.

30–31



The 2023 DGT Board of Executives Meeting was held in Medan. Vice Minister of Finance Suahasil Nazara, Inspector General Awan Nurmawan Nuh, and Special Advisor for Strategic Communication Affairs Yustinus Prastowo delivered presentations at the event. Key topics discussed included strategies for achieving a hat-trick of tax revenue targets, mitigating the projected conditions for 2023, following up on internal compliance issues, and the strategy of the Taxpayer Compliance Committee.

FEBRUARY

3



Governor of East Java Khofifah Indar Parawansa and Director General of Taxes Suryo Utomo signed a Memorandum of Understanding between East Java Provincial Government and DGT on the Exchange of Data and Information on Motor Vehicle Tax Objects and Taxation to Support Central and Regional Tax Revenue. The signing ceremony was held at the Grahadi Government Building, Surabaya.

24



The signing of a Memorandum of Understanding between the Indonesian Tax Consultants Association and DGT on Cooperation in Tax Dissemination, Education, and Enhancing the Role of Tax Consultants was held at the Ritz Carlton, Jakarta.



MARCH

1–2



The 2023 Supervision National Forum was held at DGT Head Office in Jakarta. Attendees included Heads of Guidance and Supervision Sections at RTOs, Heads of Supervision Section I at Tax Offices, and representatives of Account Representatives at Tax Offices nationwide. The agenda covered the 2023 supervision policy, audit strategies, the assessment request business process, the business process of oil palm plantations, and transfer pricing.

2



The 2023 DGT Board of Executives Meeting was held at DGT Head Office in Jakarta. The main agenda included managing current issues and strengthening integrity. In addition, the Board also discussed the progress of the Taxpayer Compliance Committee.

9



President Joko Widodo visited Surakarta TO to observe the 2022 individual income tax annual return filing process. The Minister of Finance Sri Mulyani Indrawati, Cabinet Secretary Pramono Anung, Vice Mayor of Surakarta Teguh Prakosa, and Director General of Taxes Suryo Utomo accompanied the President.

17



Minister of Finance Sri Mulyani Indrawati inaugurated 26 officials within the Ministry of Finance, including 2 Senior Executive Officials, 17 First Executive Officials, and seven officials in the Taxation Oversight Committee. Of these, 11 officials were inaugurated to occupy Echelon I Officials within DGT.

24



Director General of Taxes Suryo Utomo, accompanied by Assistant to the Minister for Tax Compliance Affairs Yon Arsal and several senior officials of DGT, visited the Head Office of the Indonesian Ulema Council (MUI) in Jakarta for a discussion and a courtesy call.

APRIL

14



DGT and the Central Java Provincial Government have agreed to cooperate on optimizing central and regional tax revenues, marked by the signing of a Memorandum of Understanding by Governor of Central Java Ganjar Pranowo and Director General of Taxes Suryo Utomo at the Central Java Governor's Office, Semarang.

MAY

11



The signing of the Second Addendum to the Cooperation Agreement between the Directorate General of Population and Civil Registry (Dukcapil) and DGT on the Utilization of the National Identification Number, Population Data, and Electronic Identity Card in DGT Services took place at the Directorate General of Population and Civil Registry Office in Jakarta.
The Director General of Taxes Suryo Utomo and the Director General of Population and Civil Registry Teguh Setyabudi signed the document.

15



The 2023 Tax Reform Change Network and Training commenced at DGT Head Office in Jakarta, marking the start of preparations for the implementation of Coretax. The Director General of Taxes Suryo Utomo and the Head of the Finance Development and Training Agency Andin Hadiyanto officially inaugurated the training, which all DGT employees will attend.

24



At DGT Head Office in Jakarta, the Director General of Taxes Suryo Utomo and the Director General of Immigration of the Ministry of Law and Human Rights Silmy Karim signed a Cooperation Agreement on Synergy to Implement Tax and Immigration Duties.

24–26



DGT held the 2023 National Coordination Meeting on Tax Law Enforcement to improve collaboration on tax enforcement. The event was held in a panel form at DGT Head Office in Jakarta. The topics covered included optimizing state financial recovery in the handling of tax cases, accelerating and improving the quality of preliminary evidence examination, digital forensics for asset tracing, and blocking and seizing accounts as efforts to optimize tax law enforcement. Several external parties were invited as resource persons, including representatives from the Attorney General's Office, the Supreme Court, and the Ministry of Law and Human Rights.

JULY

12–14



All First Executive Officials and Administrator Officials attended the 2023 DGT Board of Executives Meeting at the Cakti Buddhi Bhakti Auditorium, DGT Head Office, Jakarta. Minister of Finance Sri Mulyani Indrawati addressed the attendees on the first day, emphasizing the need for DGT to continuously improve work processes and establish strong safeguards against conflicts of interest.

14



Director General of Taxes Suryo Utomo led the 2023 Tax Day commemoration at DGT Head Office in Jakarta, embracing the theme "Nurturing Togetherness and Strengthening Resolve, Realizing Change." DGT celebrated the event with various activities, including the Reform Olympics, photography contests, sports events, and performances in dance, music, stand-up comedy, and social and religious activities.

20

DGT and the Secretariat General of the Ministry of Health have agreed to collaborate in utilizing tax-related data and information and Satusehat Mobile data to optimize state revenue. This cooperation was marked by signing a Cooperation Agreement conducted through a desk-to-desk process.

20–21



To strengthen bilateral relations and foster mutually beneficial collaboration in the context of taxation, DGT and the Inland Revenue Board of Malaysia (IRBM) jointly organized a friendly sports competition named the 1st DGT-IRBM Exhibition Games 2023.

AUGUST

6



DGT held a tax campaign called Spectaxcular 2023 along the car-free day route extending from Sarinah to Bundaran Hotel Indonesia in Jakarta. This event was designed to engage the public as well as MSMEs. The program included various activities such as a fun walk, a cultural parade, tax and banking service booths, exhibitions featuring MSMEs supported by state-owned enterprises, and a series of talks and workshops. Esteemed attendees included Minister of Finance Sri Mulyani Indrawati, Vice Minister of Finance Suahasil Nazara, and several echelon-I officials from the Ministry of Finance.

12



As part of the 2023 Tax Day commemoration, DGT held the "Pajak Bertutur" tax education program with the theme "Tax Awareness: Proof of Caring for the Nation." The national-level event for the 2023 Pajak Bertutur Program took place at SMAN 1 Bahodopi in Morowali, Central Sulawesi. Additionally, DGT offices throughout Indonesia conducted their own Pajak Bertutur sessions. In total, 28,454 students participated in the 2023 Pajak Bertutur program, which included 71 elementary schools, 110 junior high schools, 307 senior high schools, 33 universities, and one special school across various cities in Indonesia.

22



The ceremony for signing the Cooperation Agreement on the Optimization of Central and Regional Tax Collection between DGT, Directorate General of Fiscal Balance (DGFB), and 113 regional governments was held at DGT Head Office in Jakarta and virtually. This signing marks the fifth phase since the initiative was launched in 2019. As of 2023, 367 regional governments had participated in this cooperation agreement.

SEPTEMBER

25



DGT held a Sarasehan, a traditional Indonesian discussion forum, along with a Tax Reform Update themed "Connecting the Time, Feel, and Love of Present and Future DGT. Held at DGT Head Office in Jakarta, the event brought together former Directors General of Taxes from various eras to share ideas on advancing the tax institution. Other agenda items included the awarding of DGT Awards to various external parties who have supported the tax reform journey and the launch of new tax services: the Renjani application (Tax Volunteers for the Nation), a chatbot and WA-bot specifically for MSMEs, a tax education website, and the virtual assistants Tanya Fiska/Tanya Fisko on the pajak.go.id website.

OKTOBER

11–13



Foto: dok. iras.gov.sg

DGT represented Indonesia at the 16th Forum on Tax Administration (FTA) Plenary held in Singapore. Assistant to the Minister for Tax Supervision Affairs Nufransa Wirasakti led the DGT delegation. The forum covered several important topics, including digital transformation in tax administration, the implementation of the Two-Pillar Solution, and capacity building in taxation.

23



Director General of Taxes Suryo Utomo inaugurated the new Banda Aceh TO building at Jl. Tgk. H. M. Daud Beureueh No. 82, Banda Aceh.

NOVEMBER

2



At the Mezzanine Hall, Ministry of Finance, Jakarta, Minister of Finance Sri Mulyani Indrawati inaugurated 26 officials in the Ministry of Finance, consisting of 2 Senior Executives Officials, 22 First Executives Officials, 1 Head of the Indonesia National Single Window Agency, and 1 Director of the Polytechnic of State Finance (PKN) STAN. Among these appointments, 11 officials were designated to hold Senior Executive positions within DGT.

9–10



The 2023 DGT Board of Executives Meeting was held in Makassar to discuss several key agenda items: evaluating tax revenue performance through the third quarter, evaluating the Taxpayer Compliance Committee's performance, the progress of Coretax, preparation for the development of the 2025-2029 Strategic Plan, and internal mitigation and communication in anticipation of the 2024 General Election.

20

A desk-to-desk Cooperation Agreement was signed between DGT and the Indonesian Chamber of Commerce and Industry (Kadin) regarding the utilization of tax data and Kadin membership data.

DECEMBER

5



The 2023 International Anti-Corruption Day (Hakordia) featured a talk show titled "Synergy in Eradicating Corruption for a Prosperous Indonesia," held at DGT Head Office in Jakarta. The talk show was moderated by Suryo Utomo, the Director General of Taxes, and featured exemplary employees from various levels as speakers.

11



Director General of Taxes Suryo Utomo and Indonesian Ombudsman Member Yeka Hendra Fatika have agreed to sign a Cooperation Agreement on implementing Quality Public Services within the Directorate General of Taxes. The signing ceremony was held at the Ombudsman's Office in Jakarta and witnessed by the Chairman of the Indonesian Ombudsman, Mokhammad Najih.

12



Commemorating the International Day of Persons with Disabilities, DGT, in collaboration with the National Commission for Disabilities (KND), facilitated entrepreneurship training for the Deaf Community in Cawang, East Jakarta. Assistant to the Minister for Tax Compliance Affairs Yon Arsal delivered a keynote speech at the event.

17



Director General of Taxes Suryo Utomo inaugurated the Yogyakarta TO Integrated Service Center (TPT) at Jalan Panembahan Senopati No. 20, Yogyakarta.

28

A desk-to-desk Cooperation Agreement was signed between DGT and the Secretariat General of the Ministry of Public Works and Public Housing regarding Utilizing Tax Data and Building Management Information System Data.

AWARDS







Title of 2023 Integrity Zone Towards Clean and Good Service Bureaucracy Area:

- Aceh RTO
- Sumatera Utara II RTO
- Special Jakarta RTO
- Jakarta Pusat RTO
- Jawa Barat I RTO
- Jawa Barat III RTO
- Special Region of Yogyakarta RTO
- Jawa Timur II RTO
- Sulawesi Utara, Tengah, Gorontalo, and Maluku Utara RTO
- Medan II MTO
- Jakarta Pusat II MTO
- Jakarta Selatan II MTO II
- Jakarta Timur II MTO
- Jakarta Utara MTO
- Tangerang MTO
- Kota Bekasi MTO
- Karawang MTO
- Semarang II MTO
- Surakarta MTO
- Binjai TO
- Pematang Siantar TO
- Balige TO
- Lubuk Pakam TO
- Pekanbaru Senapelan TO
- Bukittinggi TO
- Bangko TO
- Bintan TO
- Palembang Ilir Barat TO
- Pangkal Pinang TO
- Lubuk Linggau TO
- Rengat TO
- Natar TO
- Cempaka Putih TO
- Jakarta Tanah Abang I TO
- Jakarta Tanah Abang II TO
- Jakarta Tanah Abang III TO
- Jakarta Menteng III TO
- Jakarta Palmerah TO
- Jakarta Tamansari TO
- Jakarta Tambora TO
- Jakarta Kebon Jeruk I TO
- Jakarta Mampang Prapatan TO
- Jakarta Kebayoran Baru I TO
- Jakarta Kramat Jati TO
- Jakarta Cakung TO
- Jakarta Penjaringan TO
- Jakarta Kelapa Gading TO
- Serpong TO
- Tigaraksa TO
- Cikarang Utara TO
- Karawang TO
- Cibinong TO
- Cibitung TO
- Depok Cimanggis TO
- Depok Sawangan TO
- Bogor TO
- Majalaya TO
- Sukabumi TO
- Cimahi TO
- Bandung Cicadas TO
- Bandung Bojonagara TO
- Wates TO
- Tegal TO
- Semarang Selatan TO
- Semarang Tengah TO
- Semarang Timur TO
- Salatiga TO
- Demak TO
- Blora TO
- Pati TO
- Jepara TO
- Klaten TO
- Kebumen TO
- Cilacap TO
- Wonosari TO
- Bantul TO
- Surabaya Krembangan TO
- Surabaya Sawahan TO
- Surabaya Sukomanunggal TO
- Surabaya Tegalsari TO
- Sidoarjo Utara TO
- Gresik TO
- Lamongan TO
- Malang Selatan TO
- Singosari TO
- Kediri TO
- Pasuruan TO
- Situbondo TO
- Pontianak Timur TO
- Sanggau TO
- Singkawang TO
- Balikpapan Barat TO
- Penajam TO
- Kubu Raya TO
- Makassar Barat TO
- Mamuju TO
- Palopo TO
- Manado TO
- Ternate TO
- Tabanan TO
- Gianyar TO
- Timika TO
- Manokwari TO
- Biak TO
- Sorong TO
- Makassar Taxation Data and Document Processing Office

Best Public Service Unit Provider with Facilities and Infrastructure Friendly for Vulnerable Groups from the Ministry of Administrative and Bureaucratic Reform:

- Palu TO
- Purwakarta TO





Ministry of Finance Award on the 77th Hari Oeang RI commemoration:

- Nagara Dana Abyakta Award for Innovation: " Smartweb, a Taxpayer Network Analysis Solution" - Directorate of Tax Data and Information
- Nagara Dana Abyakta Award for Mental Development, Regional Office Category: Jawa Timur I RTO
- Nagara Dana Abyakta Award for Mental Development, Administrative Unit Office Category: Banjarbaru TO
- Nagara Dana Rakca Madya Award: Yunirwansyah, Head of Jakarta Pusat RTO
- Nagara Dana Rakca Pertama: Edmalia Rohmani, First Expert Tax Instructor, DGT Information and Complaint Service Office
- Nagara Dana Rakca Pertama: Angga Bayu Antari P., First Expert Tax Auditor, Special Region of Yogyakarta RTO





The Indonesian National Police awarded DGT for its performance in law enforcement, coordination, and synergy with the Polri investigators tasked with coordinating and supervising Civil Servant Investigators (Korwas PPNS), as announced during the 2023 Korwas PPNS Coordination Meeting



Indonesia Government Public Relations (GPR) Award 2023 organized by Humas Indonesia:

- Gold Award for Best Government Public Relations Institution
- Silver Award for Best Government Public Relations, Subcategory Civil Servants Grade IV/a: Endang Unandar
- Bronze Award for Best Government Public Relations, Subcategory Civil Servants Grade IV/a: Riza Almanfaluthi



PR Indonesia Awards 2023 organized by PR Indonesia:

- PR Campaign of the Year, Government Sector
- Best Presenter: Dwi Astuti, Director of Tax Dissemination, Services, and Public Relations
- Gold Winner, Public Relations Program Category, Subcategory Government: 2022 Tax Reform
- Gold Winner, Digital Channel Category, Subcategory Website: pajak.go.id
- Gold Winner, Digital Channel Category, Subcategory Social Media TikTok
- Silver Winner, Owned Media Category, Subcategory e-Magazine: Intax Edition V/2022

Anugerah Humas Indonesia 2023 organized by PR Indonesia:

- Gold Winner, Government Public Relations Program Category: VAT Rate Increase Communication Strategy 2022
- Gold Winner, Internal Media Category: Intax Edition IV/2023
- Gold Winner, Digital Channel Category, Subcategory Application: Renjani (Tax Volunteers for the Nation)
- Gold Winner, Digital Channel Category, TikTok
- Silver Winner, Public Information and Documentation Officer





Information and Documentation Management Officer Level I Award for Informative category from the Ministry of Finance

16th National Sports Week (Pornas) for Indonesian Civil Servants Corps:

- Gold Medal, Men's Standard Chess Team: Adhy Margana Rahmatullah and Hariomurti Tri Kuntonegoro representing the Ministry of Finance from the Directorate General of Taxes
- Gold Medal, Women's Standard Chess Team: Nandya Rizky Palupi representing the Ministry of Finance from the Directorate General of Taxes
- Silver Medal, Women's Rapid Chess Team: Nandya Rizky Palupi representing the Ministry of Finance from the Directorate General of Taxes
- Bronze Medal, Men's Open Cycling: Riandanu Puji Prakoso representing the Ministry of Finance from the Directorate General of Taxes
- Bronze Medal, Men's Open Trial Cycling: Riandanu Puji Prakoso representing the Ministry of Finance from the Directorate General of Taxes



General Champion in the sports and arts competition of the 77th Hari Oeang Commemoration





Contact Center Asia Pacific (CC-APAC) Awards 2023:
- Silver Winner, Technology Innovation Category

2nd Runner Up, The Best Contact Center Indonesia 2023:

Corporate
- Platinum Winner, Digital Media Category
- Silver Winner, Business Contribution Category
- Silver Winner, People Development Category

Teamwork
- Platinum Winner, The Best Accuracy Team-Female: Irvani Imaniar & Arini Luthfaka
- Platinum Winner, The Best Reliability Team-Female: Pinky Riski A. & Mutia Rani W.
- Gold Winner, The Best Accuracy Team-Male: Rakadisti Ananda D. & M. Sihabudin
- Gold Winner, The Best Reliability Team-Male: Andika Arifansa & Farhan Ali Bachtar
- Gold Winner, The Best Scheduling Team: Bachtiar Muhardianto & Beriantika Pendra S.
- Gold Winner, The Best Telesales Team: Nurmansyah & Dimas Adityo Nugroho
- Silver Winner, The Best Quality Team-Large: Ahmad Ali Murtadho & Rizkianto



Individual
- Platinum Winner, Best of The Best Agent Digital: Anggita Rahayu Noviasali
- Platinum Winner, Best of The Best Quality Assurance: Ti Apri Nadilla S. Pane
- Platinum Winner, Best of The Best Trainer: Ahmad Singgih Febriarto
- Platinum Winner, The Best Team Leader Customer Service: Cindy Susanna Siahaan
- Platinum Winner, The Best Team Leader Inbound: Arya Kuncoro
- Platinum Winner, The Best Agent English (Public): Jonathan Anggiat Pahotan
- Platinum Winner, The Best Agent Digital Email: Robby Gabriel Sibarani
- Platinum Winner, The Best Telemarketing: Yunita Aulia Afina
- Platinum Winner, The Best Agent Inbound Lembaga Publik: Agisni Lutfika Wardani
- Platinum Winner, The Best Back Office: Reza Ilham Fadel Yogatama
- Gold Winner, Best of The Best Customer Service: Dianita Dewi Pratiwi
- Gold Winner, Best of The Best Supervisor: Nitta Sestra Afdya
- Gold Winner, The Best Quality Assurance: Luqman Ramadhan
- Gold Winner, The Best Team Leader Digital: Nurfaizi
- Gold Winner, The Best Agent Digital Email: Gina Shadrina Hidayati
- Gold Winner, The Best Agent Digital Media Sosial: Harlan Topa
- Gold Winner, The Best Telemarketing: Riki Ade Putra
- Gold Winner, The Best Customer Service: Lufti Puji Setiadi
- Gold Winner, The Best Back Office: Ni Putu Ayu Purnamasari
- Gold Winner, The Best Agent Inbound (Public Agency): Vicko Kemal Putra Arli
- Silver Winner, Best of The Best Back Office: Bastian Yusron Ahlal Manani
- Silver Winner, Best of The Best Team Leader Inbound: Triawan
- Silver Winner, The Best Trainer: Iwang Kurniawan
- Bronze Winner, The Best Team Leader Outbound: Yusi Okta Rama
- Bronze Winner, The Best Customer Service: Nurul Hanifah







Top Digital Award 2023 organized by It Works magazine:
- Top Digital Implementation Level Stars 5
- Top Leader on Digital Implementation: Director General of Taxes Suryo Utomo
- Platinum Trophy for achieving Top Digital Implementation Level Stars 5 for five consecutive times

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

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

Respected stakeholders,

Praise God Almighty for His grace and blessings upon us; Directorate General of Taxes (DGT) can overcome 2023 with various outstanding achievements. Although challenges persist, it is our collective commitment and perseverance, including the invaluable support of our respected stakeholders, that have been able to drive organizational performance.

HAT TRICK, TAX SUCCESS FOR A THRIVING NATION

DGT concluded 2023 by presenting the most exquisite to the nation, a hattrick of achieving tax revenue targets for three consecutive years. This unprecedented feat not only demonstrates our consistent performance but also signifies our ability to contribute significantly to the nation's economic stability. As of the end of 2023, DGT had successfully achieved net tax revenue of Rp1,867.87 trillion, reaching 102.73 percent of the target set in Presidential Regulation (Perpres) No. 75 of 2023 of Rp1,818.24 trillion and achieving growth of 8.80 percent compared to 2022. Compared to the tax revenue growth in the previous year, the growth in 2023 had slowed down. The tax revenue 2022 obtained from the Voluntary Disclosure Program (PPS), which was not executed in 2023, was one of the causes of the slowing growth of tax revenue in 2023. Nevertheless, tax revenue growth in 2023 was still higher than the nominal economic growth (nominal GDP) of 5.05 percent. Thus, the upbeat performance for three consecutive years was also reflected in the tax buoyancy, which is still recorded above 1.

Several circumstances supported the positive growth of tax revenue in 2023. One was the resilience of national economic activity, successfully captured in tax revenue. This was evident from the positive growth of the main sustaining economic growth and tax revenue sectors, including the Manufacturing and Trade Industry, which grew by 7.36 percent and 7.22 percent, respectively. Positive growth was also reported in most tax types by related macroeconomic indicators. Article 21 Income Tax revenue grew by 16.40 percent in line with labor utilization, declining unemployment rates, and improving wage levels. Domestic VAT revenue rose by 7.60 percent, which is in line with the resilience of domestic consumption, both from households and the government.



DGT concluded 2023 by presenting the most exquisite to the nation, a hat trick of achieving tax revenue targets for three consecutive years.

Based on measurements of tax revenues performance and other strategic objectives stated in the Performance Agreement in the scope of the Ministry of Finance, DGT posted the Organizational Performance Index 2023 amounting to **106.08%** or the **"Special"** category.

Suryo Utomo
Director General of Taxes



2022 2023

Furthermore, the significant increase in commodity prices in 2022 continued to have a positive impact on tax revenue in 2023. The spillover effect of the previous year's rise in commodity prices occurred in Corporate Income Tax revenue, which reflected the prior year's profitability in most sectors. This was reflected in the positive growth of commodity sectors despite declining commodity prices in 2023. For example, the Mining sector recorded double-digit growth when almost all mining commodities significantly declined in 2023. The robust profitability in 2022 and expectations of an improving economy in 2023 supported the growth of Corporate Income Tax revenue by 14.30 percent.

EFFECTIVE STRATEGIES, ELEVATED TAX COMPLIANCE

In addition to being supported by well-maintained domestic economic conditions, the excellent performance of tax revenue in 2023 was inseparable from the strategy of strengthening supervisory activities carried out by DGT, including a) supervision of post-Voluntary Disclosure Program; b) risk-based supervision through the implementation of the Taxpayer Compliance Committee; c) expanding access to tax-related information; and d) tax intensification on the digital economy.

Supervision of the post-Voluntary Disclosure Program was a step taken by DGT to ensure that the program's results have a long-term impact on improving compliance. In this regard, DGT optimized using the Voluntary Disclosure Program database as a basis for more effective supervisory measures, law enforcement, and tax extensification.

2023 was a significant milestone in efforts to strengthen tax supervision by establishing the Taxpayer Compliance Committee. This committee, designed to improve taxpayer compliance through a risk-based approach (compliance risk management/CRM), plays a crucial role in strengthening coordination among DGT work units to avoid overlapped handling of taxpayers, aligning tax compliance policies with integrated data, and improving the implementation of risk governance in DGT. The existence of this committee is a strategic step to ensure more effective and sustainable tax supervision.

The Taxpayer Compliance Committee operates at DGT Head Office, Regional Tax Office, and tax office levels, with a scope of work that includes establishing policies and strategies for securing tax revenue, setting operational policies, harmonizing recommendations for taxpayer treatment, setting the context for CRM development, as well as monitoring and evaluating the implementation of policies and strategies. The CRM scheme implemented through the framework of the Taxpayer Compliance Committee is also aligned with the Coretax, which will be implemented in the future.

DGT takes proactive steps in expanding its information exchange network with partner countries/jurisdictions worldwide to improve tax transparency and prevent global tax evasion. Since the implementation of the Automatic Exchange of Information (AEOI) in 2018, DGT continues to be committed to implementing cross-border financial information exchange based on the Common Reporting Standard (CRS), where DGT has the duty and authority to regulate, supervise, and ensure the compliance of financial institutions in reporting taxpayer financial data under CRS standards. Throughout 2023, DGT has received financial information from 95 partner countries/jurisdictions on Indonesian financial account holders and has sent financial information to 80 partner countries/jurisdictions on foreign financial account holders. By the end of 2023, 8,558 registered financial institutions must submit customer financial information reports related to CRS-based AEOI.

1,867.87 trillion rupiah

net tax revenue in 2023, reaching **102.73%** of the target

The digital economy sector has tax potential and significant challenges for tax intensification. This is because Indonesia is one of the digital economy markets with substantial growth in e-commerce, digital services, fintech, social media platforms, and crypto asset trading, where the scope of transactions is cross-border. DGT continues to strengthen the intensification of taxation on the digital economy, including using information technology to optimize supervision and the alignment of domestic regulations with global tax policies.

The various strategies to strengthen supervisory activities described above have not only succeeded in encouraging the achievement of tax revenue targets but also have an impact on increasing tax compliance. The compliance ratio of the Annual Income Tax Return filing 2023 reached 86.97 percent, which maintains a consistent increase from year to year.

TAX REFORM FOR CHANGE, DRIVING IMPACT IN RANGE

DGT implements Tax Reform using digital-based innovation and data integration to support transparent and efficient governance. One of the Government's initiatives in tax administration reform is matching the National Identification Number (NIK) with the Taxpayer Identification Number (NPWP), as mandated by the Harmonization of Tax Regulations Law. By the end of 2023, DGT, collaborating with the Directorate General of Population and Civil Registration, had matched as much as 61 million taxpayer data. This program simplifies tax administration, improves data validity, and supports efficient public services.

Preparation for the implementation of Coretax is an essential timeline in Tax Reform. DGT designs Coretax to digitally integrate all taxation services while supporting changes to 21 core DGT business processes. In 2023, DGT focused on internal training and system introduction to employees, with a hands-on approach to improve user readiness. Initial habituation for taxpayers will begin in 2024, with the launch of Coretax prototypes that allow for gradual adaptation to the significant changes ahead.



CHALLENGING TARGET, ACHIEVEMENT WE REPEAT

The tax revenue target of Rp1,988.88 trillion, as stipulated in the 2024 State Budget Law, is a challenge that DGT shall complete. The amount increased by 9.39 percent from the 2023 tax revenue target or grew by 6.48 percent compared to the realization of 2023 tax revenue. This target is very challenging considering the macro situation, such as exchange rates, commodity prices at the international level, the level of oil and gas lifting rate, and the dynamic geopolitical situation.

DGT responds to the challenge with optimism that DGT can repeat the achievement of the tax revenue target in 2024. Several opportunities that can drive 2024 revenue performance include system improvements in preparation for the implementation of Coretax, additional human resources in supervision with a more even distribution, and the continued increase in compliance with the annual income tax return.

The tax revenue achievement strategy for 2024 is focused on three main activities: supervision, audits, and law enforcement. DGT will direct the supervision at priority sectors such as trade, mining, palm oil, pharmaceuticals, digital economy, and certain taxpayer groups, including high-wealth individuals (HWIs) and corporate groups. In addition, DGT will also continue to expand the appointment of collectors of VAT on goods and services from outside customs areas through electronic transaction systems.



DGT will prioritize audits for high-risk taxpayers, such as those reporting losses without overpayments and receiving advance refunds. DGT will also strengthen audits through the synergy of special teams such as the Joint Audit Task Force. Law enforcement is focused on handling taxpayers with indications of unusual transactions, incorrect filing of tax returns, or tax refund fraud attempts.

APPRECIATION FOR CONTRIBUTION AND DEDICATION

We sincerely appreciate the compliant taxpayers contributing to the state's revenue. Every rupiah of tax drives the wheels of development in Indonesia. We would also like to extend our gratitude to all stakeholders—legislative, central and local governments, donor agencies, and other strategic partners—who have mutually supported the implementation of our duties in good faith.

On behalf of DGT, I express my sincere gratitude to all our dedicated employees who have worked tirelessly to secure state revenue. In any position and area of assignment, each employee's contribution drives positive organizational change. The future presents new challenges and opportunities to continue innovating and growing. Let us use our collective achievements as a catalyst to enhance further DGT's integrity, credibility, and support for sustainable tax reform.

May our hard work contribute meaningfully to our nation and be blessed by the Almighty.

Tax Performance in Full Gear, Hitting Targets Clear!
Wassalamu'alaikum warahmatullahi wabarakatuh,
Om santi santi santi om.

On behalf of the Directorate General of Taxes,



SURYO UTOMO
Director General of Taxes

DGT **BOARD OF DIRECTORS**

Positions as of June 2024



Arif Yanuar
Secretary of Directorate General

Iwan Djuniardi
Assistant to the Minister for Tax Regulation and Law Enforcement Affairs

Suryo Utomo
Director General of Taxes

Yon Arsal
Assistant to the Minister for Tax Compliance Affairs

Nufransa Wira Sakti
Assistant to the Minister for Tax Supervision Affairs



Hantriono Joko Susilo
Director of Information and Communication Technology

Ihsan Priyawibawa
Director of Potential, Compliance, and Revenue

Dodik Samsu Hidayat
Director of Tax Audit and Collection

Lindawaty
Advisor to the Director General for Tax Services Affairs

Hestu Yoga Saksama
Director of Tax Regulations I

Teguh Budiharto
Director of Tax Regulations II

DGT **BOARD OF DIRECTORS**

Positions as of June 2024



R. Dasto Ledyanto
Director of Tax Data and Information

Mekar Satria Utama
Director of International Taxation

Aim Nursalim Saleh
Director of Tax Objection and Appeal

Dwi Astuti
Director of Tax Dissemination, Services, and Public Relations

Suparno
Director of Tax Extensification and Valuation

Imam Arifin
Director of Business Process Transformation



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

Budi Susanto
Director of Taxation Intelligence

Lucia Widiharsanti
Director of Internal Compliance and Apparatus Transformation

Poltak Maruli John Liberty Hutagaol
Advisor to the Director General for Human Resources Development and Management Affairs

Eka Sila Kusna Jaya
Director of Law Enforcement

YFR Hermiyana
Advisor to the Director General for Tax Extensification and Intensification Affairs

BOARD OF DIRECTORS **PROFILE**

Positions as of June 2024



Suryo Utomo

Director General of Taxes

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

Iwan Djuniardi

Assistant to the Minister for Tax Regulation and Law Enforcement Affairs*



Born in Bandung on June 10, 1968. He has been Assistant to the Minister for Tax Regulation and Law Enforcement Affairs since October 4, 2021. Before his appointment in the echelon I position, he served as Director of Tax Information Technology since 2013 and Director of Information and Communication Technology Transformation since 2015. Later, it underwent a title change to Director of Information and Communication Technology in 2019. He obtained a Bachelor of Engineering from the Bandung Institute of Technology in 1992 and a Master of Management 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 as Director of Potential, Compliance, and Revenue in the same year. He earned a Bachelor of Economics in 1995 in Accounting at Padjadjaran University, Bandung. He also obtained a Master of Arts in Economics in 2004 and completed a Doctoral Program in Economics in 2007 at Kobe 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 tasks and functions in DGT.

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.

Arif Yanuar

Secretary of Directorate General



Born in Yogyakarta on January 28, 1967. He has been the Secretary of Directorate General since November 2, 2023. Previously assumed the positions of Head of Bali Regional Tax Office since 2013, Head of Kalimantan Selatan and Tengah Regional Tax Office since 2015, Director of Tax Regulations I since 2016, and Head of Large Taxpayers Regional Tax Office since 2021. He obtained a bachelor's degree in Engineering from Pembangunan Nasional Veteran University, Yogyakarta, in 1992 and a master's in Management from Gadjah Mada University, Yogyakarta, in 1994.

*) 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 tasks and functions in DGT.

Hestu Yoga Saksama

Director of Tax Regulations I



Born in Sragen on May 26, 1969. He has been 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 the 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 beginning in 2015, Director of Tax Objection and Appeal starting in 2017, and Head of the Jawa Tengah I Regional Tax Office beginning 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 served as Director of Law Enforcement since February 5, 2021. Previously assumed several posts, namely Head of Papua and Maluku Regional Tax Office since 2015, Head of Sulawesi Selatan, Barat, and Tenggara Regional Tax Office since 2017, and Head of Jawa Timur I Regional Tax Office since 2019. He earned a bachelor's degree in Forestry and a master's in Science from Gadjah Mada University, Yogyakarta, in 1992 and 1999, respectively.

Suparno

Director of Tax Extensification and Valuation



Born in Surakarta on May 20, 1968. He has been the Director of Tax Extensification and Valuation since February 16, 2024. Previously assumed the positions of Head of Nusa Tenggara Regional Tax Office since 2016, Head of Jawa Tengah I Regional Tax Office since 2019, and Head of Jakarta Barat Regional Tax Office since 2021. He obtained a bachelor's degree in Geodesy Engineering from Gadjah Mada University, Yogyakarta, in 1993 and a master's in Management from the University of Wijaya Putra Surabaya, Surabaya, in 2004.

Aim Nursalim Saleh

Director of Tax Objection and Appeal



Born in Bandung on October 20, 1967. He has served as Director of Tax Objection and Appeal since February 16, 2024. Previously served as Head of Aceh Regional Tax Office since 2016, Head of West Sumatra and Jambi Regional Tax Offices since 2017, Head of South Jakarta I Regional Tax Office since 2019, and Director of Tax Extensification and Valuation since 2022. 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.

Ihsan Priyawibawa

Director of Potential, Compliance, and Revenue



Born in Jakarta on June 23, 1969. He has served as Director of Potential, Compliance, and Revenue since March 13, 2020, after holding the post of Advisor to the Director General for Tax Law Supervision and Enforcement Affairs since 2018. In 1996, he earned a Diploma IV in Accounting from the State College of Accountancy, Jakarta. Later, he earned a Master of Business Taxation from the 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. Before assuming an echelon II position, previously held roles as the Head of Jakarta Cempaka Putih Tax Office starting in 2013, Head of Jakarta Tanah Abang Dua Tax Office beginning in 2015, Head of Subdirectorate International Taxation Agreement and Cooperation starting in 2016, Head of Subdirectorate of International Taxation Disputes Prevention and Settlement beginning 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 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.

Lucia Widiharsanti

Director of Internal Compliance and Apparatus Transformation



Born in Bekasi on April 19, 1965. She has been the Director of Internal Compliance and Apparatus Transformation since November 2, 2023. Her career in echelon II began as Inspector I, Inspectorate General of the Ministry of Finance, in 2019, then served as the Head of Jawa Barat III Regional Tax Office since 2022. She obtained a bachelor's degree in Economics with a major in Accounting from STIE YAI in 1996 and a master's degree in Public Administration from the University of Indonesia in 2003.

Hantriono Joko Susilo

Director of Information and Communication Technology



Born in Bojonegoro on December 22, 1968. He has been Director of Information and Communication Technology since October 4, 2021. Previously as Director of Business Process Transformation since 2015 and Head of Sulawesi Selatan, Barat, and Tenggara Regional Tax Office since February 2021. In 1995, he completed his undergraduate education at the Mara Institute of Technology, Malaysia. 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 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 of 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 the International University of Japan in 2000. Furthermore, in 2013, he completed his doctoral program in Economics at Gadjah Mada University, Yogyakarta.

Mekar Satria Utama

Director of International Taxation



Born in Kotabumi on June 23, 1968. He has served as Director of International Taxation since February 5, 2021. Previously assumed several posts, namely Advisor to the Director General for Human Resources Development and Management Affairs in 2011, Head of Kalimantan Selatan and Tengah Regional Tax Office since 2012, Director of Tax Dissemination, Services, and Public Relations in 2015, and Head of Large Taxpayers Regional Tax Office since 2016. He earned a bachelor's degree in Economics from Padjadjaran University, Bandung, in 1993 and a master's degree in Professional Accounting from the University of Texas at Austin, the United States, in 1999. He then completed his doctoral program in Public Administration from Brawijaya University, Jakarta, in 2022.

Budi Susanto

Director of Taxation Intelligence



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

YFR Hermiyana

Advisor to the Director General for Tax Extensification and Intensification Affairs



Born in Gunung Kidul on June 16, 1968. He has served as Advisor to the Director General for Tax Extensification and Intensification Affairs since May 31, 2024. Previous work experience includes being Head of the Subdirectorate of Strategic Planning and Transformation Management, Directorate General of Customs and Excise since 2017, and Director of Business Process Efficiency, National Single Window Institute since 2019. Obtained a bachelor's degree in Finance, Customs and Excise Department, from the State College of Accountancy, Jakarta, in 1998, and a Master of Science in Public Administration from the University of Indonesia, Jakarta, in 2006.

Edward Hamonangan Sianipar

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



Born in Medan on June 20, 1969. He reassumed the position of Advisor to the Director General for Tax Law Supervision and Enforcement Affairs on March 13, 2020, the same position he held in 2017. Previously, he was the Head of Riau Regional Tax Office in 2018. He earned a Bachelor of Economics in Accounting from Padjadjaran University, Bandung, in 1995 and a Master of Tax Administration from the University of Indonesia, Jakarta, in 2004.

Lindawaty

Advisor to the Director General for Tax Services Affairs



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

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 Advisor to the Director General for Human Resource Development and Management Affairs since March 17, 2023. Previously held positions as 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 beginning in 2016, and Head of Jawa Timur I Regional Tax Office starting in 2021. In 1988, he obtained a Bachelor of Economics in Accounting from Brawijaya University, Malang. Later, received 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 Taxation Data and Document Processing Center

No.	Name	Position
1.	Irawan	Head of Special Jakarta Regional Tax Office
2.	Yunirwansyah	Head of Large Taxpayers Regional Tax Office
3.	Paryan	Head of Aceh Regional Tax Office
4.	Arridel Mindra	Head of Sumatera Utara I Regional Tax Office
5.	Darmawan	Head of Sumatera Utara II Regional Tax Office
6.	Ardiyanto Basuki	Head of Riau Regional Tax Office
7.	Imanul Hakim	Head of Kepulauan Riau Regional Tax Office
8.	Etty Rachmiyanthi	Head of Sumatera Barat and Jambi Regional Tax Office
9.	Tarmizi	Head of Sumatera Selatan and Kepulauan Bangka Belitung Regional Tax Office
10.	Rosmauli	Head of Bengkulu and Lampung Regional Tax Office
11.	Eddi Wahyudi	Head of Jakarta Pusat Regional Tax Office
12.	Farid Bachtiar	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.	Ahmad Djamhari	Head of Jakarta Timur Regional Tax Office
16.	Wansepta Nirwanda	Head of Jakarta Utara Regional Tax Office
17.	Cucu Supriatna	Head of Banten Regional Tax Office
18.	Kurniawan Nizar	Head of Jawa Barat I Regional Tax Office

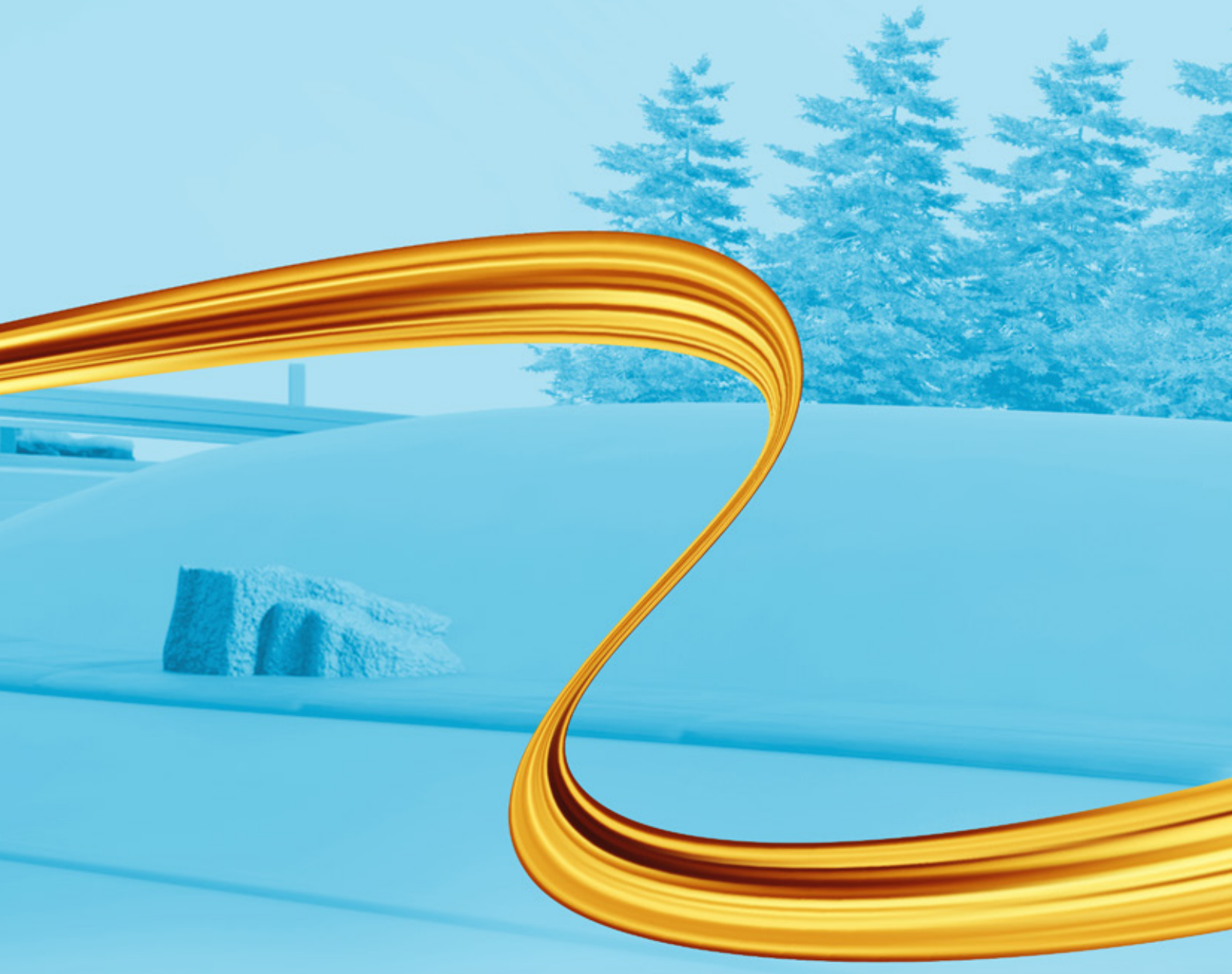
No.	Name	Position
19.	Harry Gumelar	Head of Jawa Barat II Regional Tax Office
20.	Romadhaniah	Head of Jawa Barat II Regional Tax Office
21.	Max Darmawan	Head of Jawa Tengah I Regional Tax Office
22.	Slamet Sutantyo	Head of Jawa Tengah II Regional Tax Office
23.	Erna Sulistyowati	Head of Special Region of Yogyakarta Regional Tax Office
24.	Sigit Danang Joyo	Head of Jawa Timur I Regional Tax Office
25.	Agustin Vita Avantin	Head of Jawa Timur II Regional Tax Office
26.	Tri Bowo	Head of Jawa Timur III Regional Tax Office
27.	Inge Diana Rismawanti	Head of Kalimantan Barat Regional Tax Office
28.	Syamsinar	Head of Kalimantan Selatan and Tengah Regional Tax Office
29.	Heru Narwanta	Head of Kalimantan Timur and Utara Regional Tax Office
30.	Heri Kuswanto	Head of Sulawesi Selatan, Barat, and Tenggara Regional Tax Office
31.	Arif Mahmudin Zuhri	Head of Sulawesi Utara, Gorontalo, and Maluku Utara Regional Tax Office
32.	Nurbaeti Munawaroh	Head of Bali Regional Tax Office
33.	Samingun	Head of Nusa Tenggara Regional Tax Office
34.	Dudi Efendi Karnawidjaya	Head of Papua, Papua Barat, and Maluku Regional Tax Office
35.	Samon Jaya	Head of Taxation Data and Document Processing Center

Advancing Forward, Embracing Progress

DGT continues to drive and strengthen the risk-based supervision business process by optimizing advanced information and communication technology. With an innovative approach, DGT builds an adaptive system to optimize supervision efficiency amidst challenges in economic and environmental dynamics.



DGT AT A GLANCE



A HISTORY OF TAXATION IN INDONESIA



The Revolution of Independence 1945—1949

- The nation's founders incorporated the tax matter into the Article 23 paragraph (2) of the 1945 Constitution of the Republic of Indonesia, Chapter Finance. The legislation became the ground law of national tax regulations that shall be complied with.
- The Government adopted the *Dienst Der Belastingen* or *Kantor Jawatan Pajak*, the colonial-era tax office under Ministry of Finance, to manage the tax revenue channeled into national development. The tax office was in Jakarta, while the offices in provincial capitals, known as *Inspectie van Financien* or Inspection Office, were only available in major cities. At that time, Indonesia enforced Dutch law, which used an official assessment tax system.
- Although the tax collection process continued without interruption during several wars to defend the republic's independence, the finance department could not finance national development due to insufficient income. Various tariffs such as telephone subscriptions, postal rates, telegraph rates, and other taxes still used the old tariffs, which had been in effect since the Japanese occupation in 1942.



Download and read e-book *Jejak Pajak* Indonesia here: https://www.pajak.go.id/id/artikel/sinopsis-ringkas-dan-unduh-buku-jejak-pajak-indonesia

The Soekarno Presidency

- Approaching the return to the Unitary State of the Republic of Indonesia in May 1950, the Government issued uniform regulations for the entire territory of Indonesia regarding the collection of essential taxes. For this reason, the Government issued Emergency Law No. 36 of 1950 concerning the Enactment of Emergency Laws and Ordinances regarding Tax Matters.
- In line with the spirit of recognizing Indonesia's sovereignty by the Netherlands, the Government made several changes to the terminology in the tax organization. In 1952, *Directeur van Financien* was changed to Minister of Finance, *Hoofdinspeucteur van Financien* was changed to Head of the Tax Office, and *Inspecteur van Financien* was replaced by Head of the Financial Inspection.
- Taxes collected by the central government included income tax, corporate tax, sales tax, motor vehicle registration fee, and stamp duty. The law also authorized local governments to collect taxes and other levies to support their financing, such as household tax, motor vehicle tax, dog tax, road tax, entertainment tax, regional rehabilitation contributions or regional development contributions, and other levies.
- The nomenclature of *Kantor Jawatan Pajak* changed to *Direktorat Pajak*, or Directorate of Taxation, in 1964 and changed again to *Direktorat Jenderal Pajak* or Directorate General of Taxes (DGT) in 1966.

The Soeharto Presidency

- Law No. 8 of 1967 regulated the changes in tax collection procedure in Income Tax 1944, Wealth Tax 1932, and Corporate Tax 1952. The regulation was known as MPS (Tax Self-Assessment) or MPO (Tax Assessment by Individual) and was enacted in 1968. The Government gave taxpayers the authority to calculate, pay, and report their tax obligations during the current year. At the end of the year, the tax authorities re-assessed the amount of tax due by issuing a Final Tax Assessment Letter. Thus, this collection system was referred to as a semi-self-assessment system.
- Based on Law No. 10 of 1968, the Government decentralized the authority to administer several types of taxes from the central government to local governments. Local governments had the authority to manage motor vehicle registration fees, taxes for foreign residents, and radio taxes.
- DGT Head Office building was built entirely and located at Jalan Jenderal Gatot Subroto No. 40—42, Jakarta. All employees who previously worked at Jalan Lapangan Banteng Timur No. 2—4, Jakarta, could work in the new building as of February 1, 1973.
- Based on Perpres No. 12 of 1976, the Government transferred the Directorate of Regional Development Contributions (Ipeda) from the Directorate General of Monetary Affairs to DGT.
- Tax Law Reform under National Tax System Reform (PSPN) was also a new era in which the Government implemented the self-assessment system. The PSPN program was marked by the issuance of five packages of tax laws in the period 1983 to 1985, namely regarding the General Provisions and Tax Procedures (KUP), Income Tax, VAT, Sales Tax on Luxury Goods, Land and Building Tax (change of Ipeda), and Stamp Duty. The essence of PSPN is the simplification of tax rates, simplification of procedures, increasing legal certainty, and improvement of services for taxpayers.
- Based on Minister of Finance Decree (KMK) No. 267/KMK.01/1989, the nomenclature of Tax Inspection Office was changed to the Tax Office (KPP).
- The 1994 Tax Law Reform amended the KUP Law, Income Tax Law, VAT and Sales Tax on Luxury Goods Law, and Land and Building Tax Law. The reform intended to maintain the effectiveness of implementing the self-assessment principle by minimizing the interaction between tax officers and taxpayers, applying broader Final Income Tax by implementing specific requirements, and increasing tax revenue.
- The 1997 Tax Law Reform amended the Law on Tax Dispute Resolution Bodies, the Law on Regional Taxes and Levies, the Law on Tax Collection with Coerce Warrant (PPSP), and the Land and Building Acquisition Tax Law.



Download and read e-book *Jejak Pajak Indonesia 2* here:
https://www.pajak.go.id/id/baca-sinopsis-dan-unduh-buku-jejak-pajak-indonesia-2

The Reform Era of 1998 onwards

- The 2000 Tax Law Reform amended KUP Law, Income Tax Law, VAT and Sales Tax on Luxury Goods Law, Law on Tax Collection by Coerce Warrant, and Land and Building Acquisition Tax Law.
- The First Tax Reform (2002—2008) was marked by the gradual formation of modern tax offices throughout Indonesia; the implementation of a code of ethics for employees; innovation of tax services based on ICT (e-registration, e-filing, and e-SPT); development of the Personnel, Finance, and Asset Information System (SIKKA); the launch of the Kring Pajak 500200 call center; and the implementation of Sunset Policy (Article 37A of the General Tax Provisions Law).
- The transfer of management of Urban and Rural Land and Building Tax and Coveyance Tax (BPHTB) from DGT to local governments was introduced through Law No. 28 of 2009.
- The Second Tax Reform (2009—2015) initiated some of the policies, including the implementation of the National Tax Census ((Minister of Finance Regulation (PMK) No. 149/PMK.03/2011 and PMK No. 96/PMK.03/2013)); innovation of Tax Return Dropbox, e-invoicing, e-billing, and DGT Online services; exemption of the imposition of foreign fiscal from January 1, 2011 (Article 25 paragraph (8a) of KUP Law); the initiation of the development of Compliance Risk Management (CRM); the implementation of a Final Income Tax of 1 percent for MSMEs taxpayers ((Government Regulation (PP) No. 46 of 2013)); the initiation of Business Development Service (DGT Strategic Plan 2015—2019); and the implementation of Reinventing Policy (PMK No. 91/PMK.03/2015).
- The Third Tax Reform (2016 and ongoing) marked a number of significant updates, including the implementation of Tax Amnesty (Law No. 11 of 2016); access to financial information for tax purposes ((Government Regulation in Lieu of Law (Perppu) No. 1 of 2017 and Law No. 9 of 2017)) and the implementation of the exchange of financial information (AEOI); Renewal of Tax Administration System (Perpres No. 40 of 2018), final income tax of 0.5 percent for MSMEs taxpayers (PP No. 23 of 2018); the development of 3C (Click, Call, Counter) business processes (Strategic Plan of DGT 2020—2024); innovation on Taxpayer Status Confirmation information (iKSWP) services; VAT Refund for foreign tourists (PMK No. 120/PMK.03/2019); amendments to KUP Law, Income Tax Law, and VAT and Sales Tax on Luxury Goods Law through the Omnibus Law (Law No. 11 of 2020 on Job Creation); improvement of provisions in the field of general provisions and tax procedures, Income Tax, and VAT, as well as the implementation of the Voluntary Disclosure Program through Law No. 7 of 2021 on Harmonization of Tax Regulations); development of the Taxpayer Account Management (Revenue Accounting System module); new working patterns of segmented (strategic) and regional supervision ((Circular Letter No. SE-07/PJ/2020 and Director General of Taxes Decree (Kepdirjen) No. KEP-75/PJ/2020)); a single Stamp Duty rate (Law No. 10 of 2020); imposition of VAT of Trade Through Electronic System (Law No. 2 of 2020); and the implementation of National Identity Number as Tax Identification Number (PMK No. 112/PMK.03/2022).



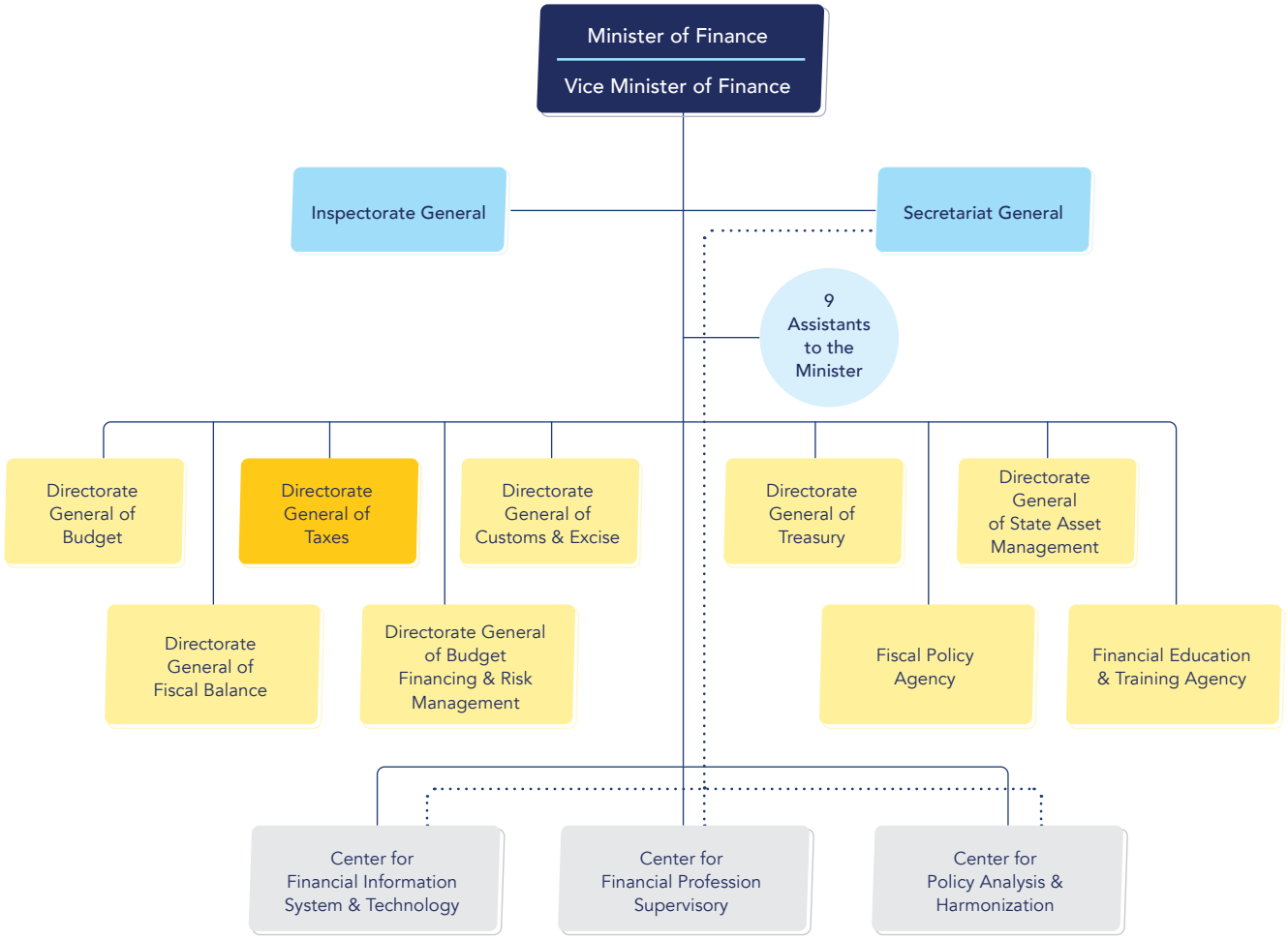
Download and read e-book *Reformasi Administrasi Pajak dari Masa ke Masa* here:
https://www.pajak.go.id/id/artikel/buku-reformasi-administrasi-pajak-dari-masa-ke-masa

HISTORY OF JULY 14 AS **NATIONAL TAX DAY**

The word *pajak*, which means tax, was initially mentioned by Radjiman Wedyodiningrat, the chairman of the Investigating Committee for Preparatory Work for Indonesian Independence (BPUPKI), in a small committee meeting on "Finance" during the BPUPKI recess from June 2 to July 9, 1945. Radjiman, in the fourth point of his five proposals, stated, "The collection of taxes shall be regulated by law." A second session ran from July 10 to July 17, 1945. The word pajak appeared in the "Second Draft of the Constitution," delivered on July 14, 1945, in Chapter VII on Finance - Article 23; it was stated in the second point: "All taxes for state needs are based on Law." Since July 14, 1945, tax matters have continued to be included in the 1945 Constitution of the Republic of Indonesia. Based on this historical background, **July 14, 1945, is marked as National Tax Day**.



POSITION



Legal Basis: PMK No. 118/PMK.01/2021 as amended by PMK No. 135 of 2023

TASKS AND FUNCTIONS

DGT is responsible for formulating and implementing tax policies by the provisions of laws and regulations. These tasks are further described in the implementation of the following functions:

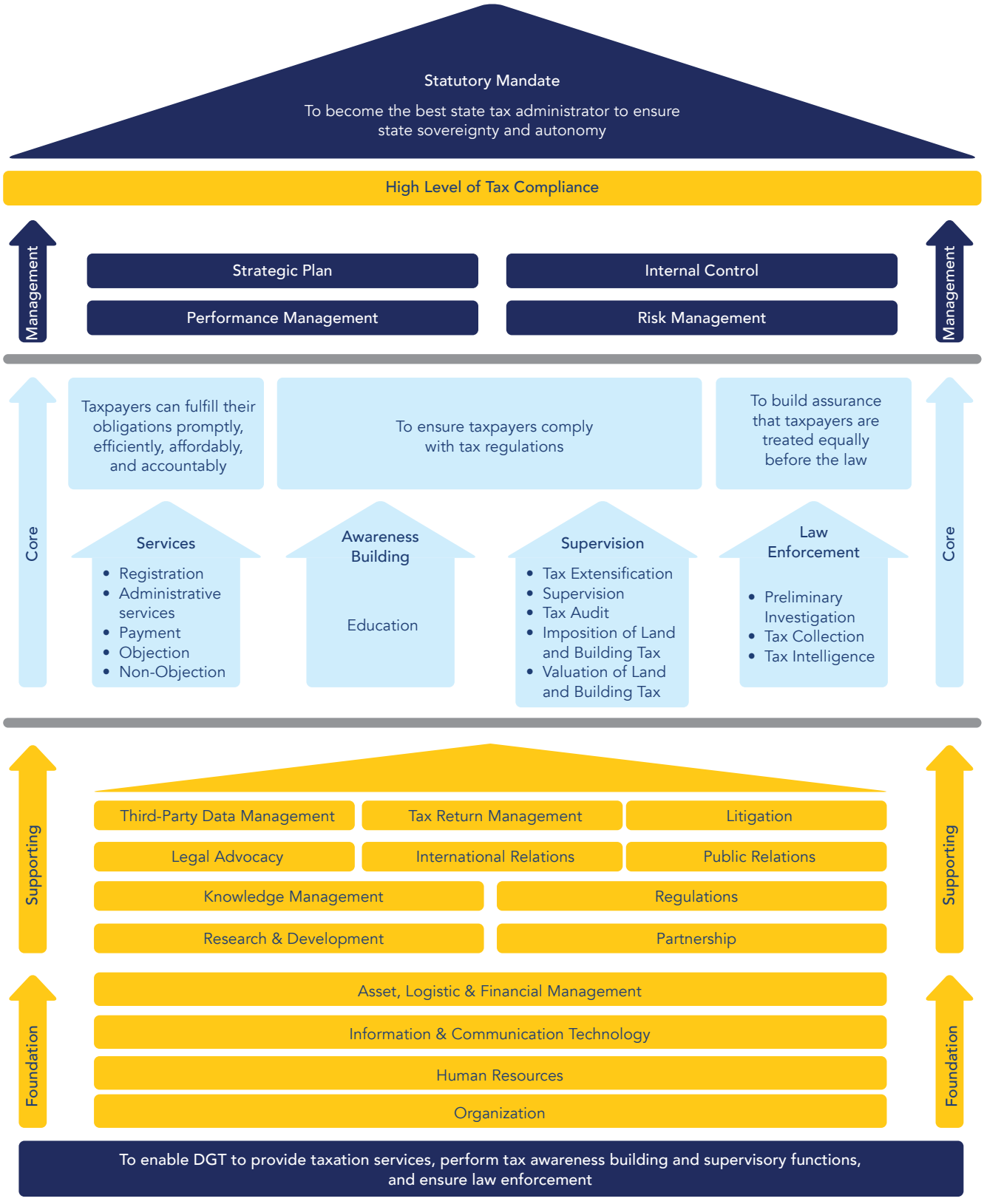
a. formulating taxation policies;
b. implementing taxation policies;
c. formulating taxation norms, standards, procedures, and criteria;
d. providing taxation technical guidance and supervision;
e. performing taxation monitoring, evaluation, and reporting;
f. performing DGT administration; and
g. performing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

Taxes Administered by DGT

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

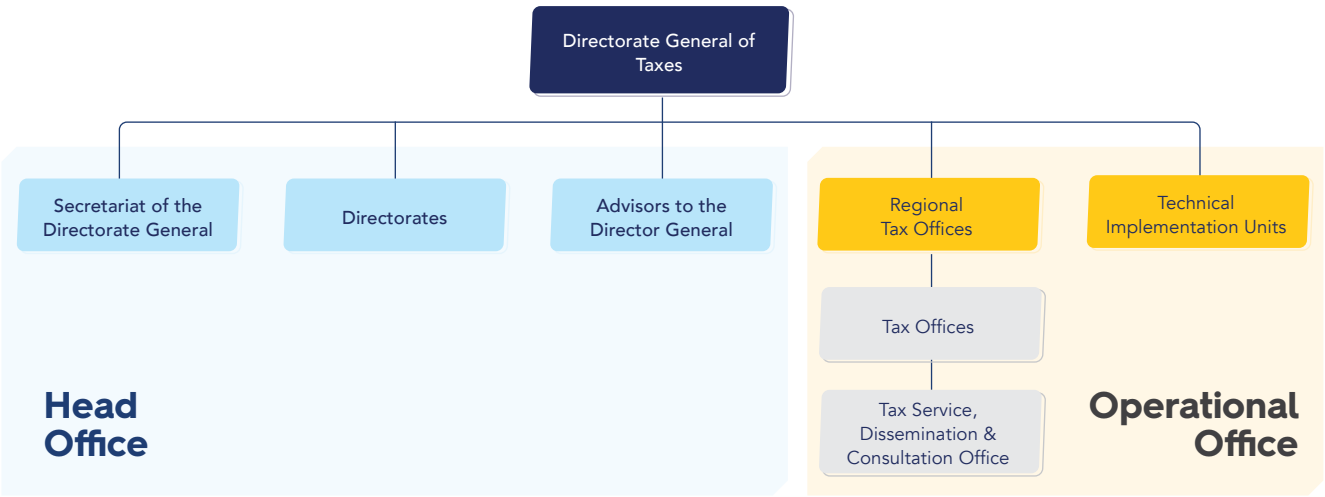


BUSINESS PROCESS MAP



Source: DGT Business Process Map Version 1.2 of 2016

ORGANIZATIONAL **STRUCTURE**



In short, DGT organization consists of head office and operational offices. The head office conducts the functions of policy formulation and standardization, technics, analysis, and development (transformation), as well as administrative guidance and support (administration, personnel, finance, and equipment). Meanwhile, operational offices carry out operational and technical support functions.

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

Unit/Position	Task
Secretariat of Directorate General	To coordinate task implementation and guide as well as to provide administrative support to all offices 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 Implementation Unit (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 as follows:
a. Large Taxpayers RTO and Special Jakarta RTO are both located in Jakarta; and
b. RTOs other than the Large Taxpayers RTO and the Special Jakarta RTO are 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) administers national large corporate taxpayers;
b. Special Tax Office (STO) administers 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) administers regional large taxpayers; and
d. tax office administers local taxpayers.

Meanwhile, the TSDCO carries out the task of being an extension of the tax office, namely providing services, education, and supervision to taxpayers or the public whom the tax office does not reach.

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

a. Taxation Data and Document Processing Center, 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.

VISION AND MISSION



VISION

To become a trusted partner of nation development to collect state revenues through efficient, effective, integrity, and fair tax administration to support the vision of Ministry of the Finance:

"To become the state financial manager that 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 officers with integrity, professionalism and motivation.**

Legal Basis: Kepdirjen No. KEP-389/PJ/2020

WORK **CULTURE**

The work culture of employees and organizations within Ministry of Finance is carried out based on Ministry of Finance Values, which are in line with the Core Values of government officers *ASN BerAKHLAK* that stands for *Berorientasi Pelayanan* (service-oriented), *Akuntabel* (accountable), *Harmonis* (harmonious), *Loyal* (loyal), *Adaptif* (adaptive), and *Kolaboratif* (collaborative). Ministry of Finance Values and the Core Values of ASN are both the basis and foundation for all elements of DGT in serving, working, and behaving.

Ministry of Finance Culture

Values Alignment		Basic Attitude	Effective Behavior
Core Values of *ASN BerAKHLAK*	**Ministry of Finance Values**		
Accountable and Loyal	Integrity	We are always trustworthy, honest, disciplined, and militant.	1. Implementing a transparent work culture, consistent words and deeds, and maintaining the good name of individuals and institutions, including upholding Pancasila and the 1945 Constitution of the Republic of Indonesia. 2. Practicing honesty in carrying out duties, adhering to the truth, and daring to state facts appropriately in the right conditions. 3. Demonstrating self-discipline, upholding responsibility, obeying the rules even without supervision with full awareness, and being willing to sacrifice. 4. Seeking to avoid conflicts of interest, upholding the code of ethics, and not abusing authority. 5. Being aware of maintaining confidentiality, data security, and organizational information, and being responsible for using state property. 6. Carrying out work duties and responsibilities with dedication and enthusiasm, guided by understanding, will help build the nation and state.
Competent	Professionalism	We are always enthusiastic about learning, sharing knowledge, being responsible, taking initiative, working quickly and accurately, and being reliable.	1. Demonstrating the willingness, ability, and perseverance to learn and develop one's mindset, including utilizing the knowledge management system and helping others to understand. 2. Maintaining work discipline, being responsible, and making maximum efforts to carry out tasks effectively and efficiently, according to their importance. 3. Demonstrating initiative in planning and achieving work plans and targets by considering risks based on data and facts. 4. Paying attention to speed and accuracy to achieve the best quality performance results. 5. Developing effective verbal and nonverbal communication methods and other personal competencies.
Harmonious and Collaborative	Synergy	We are always solid, proactive, collaborative, and humane.	1. Being empathetic, helpful, and cooperative, including utilizing various resources for common goals. 2. Being proactive in building effective coordination, including sharing data/information that has ensured accuracy to provide the best solutions. 3. Carrying out harmonious collaboration to produce the best results and a conducive work environment, starting with a transparent and open attitude. 4. Managing differences as opportunities to provide the best solutions and results.

Values Alignment		Basic Attitude	Effective Behavior
Core Values of *ASN BerAKHLAK*	Ministry of Finance Values		
Service Oriented	Service	We are always communicative, respectful, responsive, agile, and solution-oriented to provide the best service.	1. Providing fair, easy, and responsive services to follow up on the needs of stakeholders. 2. Providing excellent service accurately, on time, and based on existing competencies that are continuously improved. 3. Responsive, agile, and focused on solutions/being solution-oriented. 4. Receiving input, conducting evaluations, and constantly improving to provide increasingly quality services.
Adaptive	Perfection	We are always effective in utilizing change, innovative, transparent, and corrective, towards perfection.	1. We consistently effectively utilize change and are innovative, transparent, and corrective towards perfection. 2. Utilizing challenging situations and appreciating creativity to develop work processes toward perfection. 3. Regularly reviewing and updating information, including following technological developments, and being flexible, adaptive, and open to suggestions. 4. Encouraging active participation to seek opportunities for improvement, developing and implementing new/innovative ways to improve the system more comprehensively. 5. Reading, analyzing, and utilizing data and information for continuous work improvement. 6. Having a forward-looking vision to formulate relevant and mature plans and check the results of the work done.

Legal Basis: KMK No. 429/KMK.01/2022

LOGO



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

The curved shape symbolizes:
1. Friendliness
2. Flexibility

The **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.

- Two identical forms represented by different colors depict the justice upheld by 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. The combination of colors signifies the importance of cooperation between both parties in collecting the state revenue. The two contrasting shades of light and dark represent DGT's functions: 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

WORKFORCE

As of December 31, 2023



44.239 *employees*

595 *offices*



Sumatera

7,774 employees

8	71	77	1
RTO	TO	TSDCO	TIU

Java

28,316 employees

1	18	202	29	2
Head Office	TO	KPP	TSDCO	TIU

Kalimantan

2,855 employees

3	27	31	-
RTO	TO	TSDCO	TIU

Sulawesi & North Maluku

2,737 employees

2	26	37	1
RTO	TO	TSDCO	TIU

Bali & Nusa Tenggara

1,856 employees

2	19	15	-
RTO	TO	TSDCO	TIU

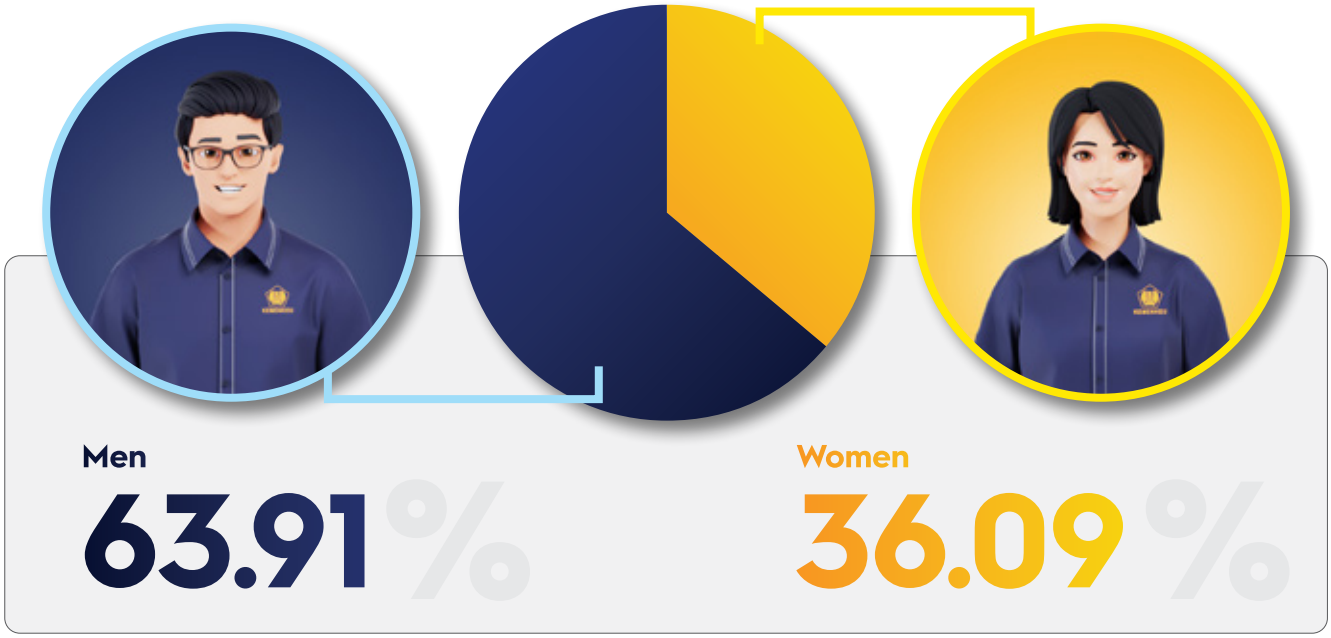
Papua & Maluku

791 employees

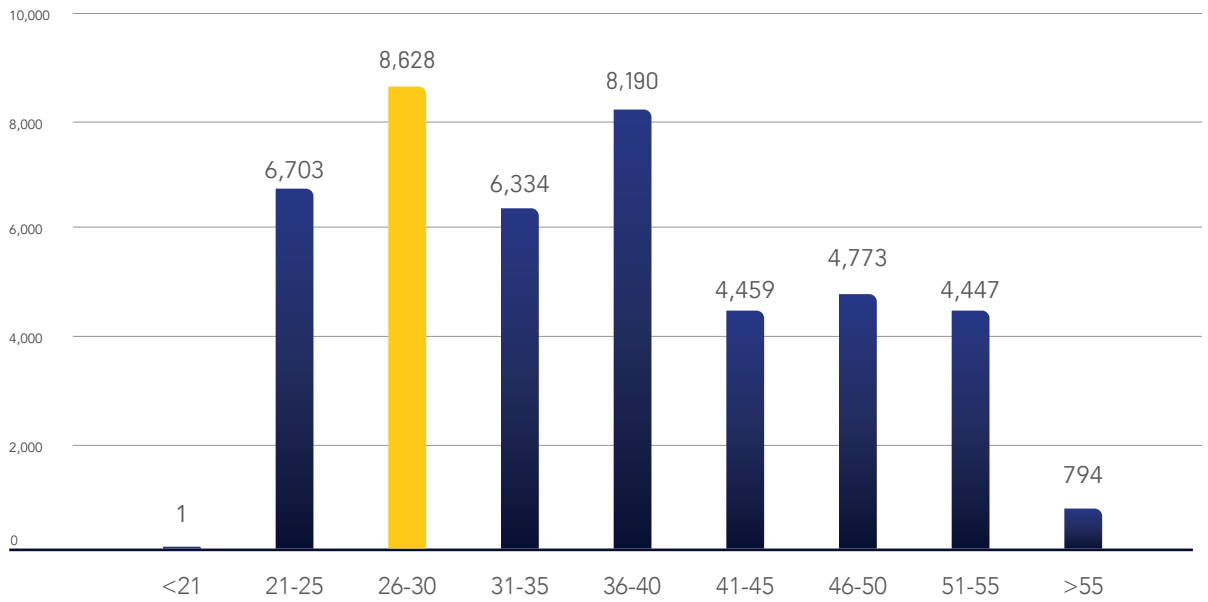
1	7	15	-
RTO	TO	TSDCO	TIU

Source:
- SIKKA app as of December 31, 2023
- PMK No. 184/PMK.01/2020

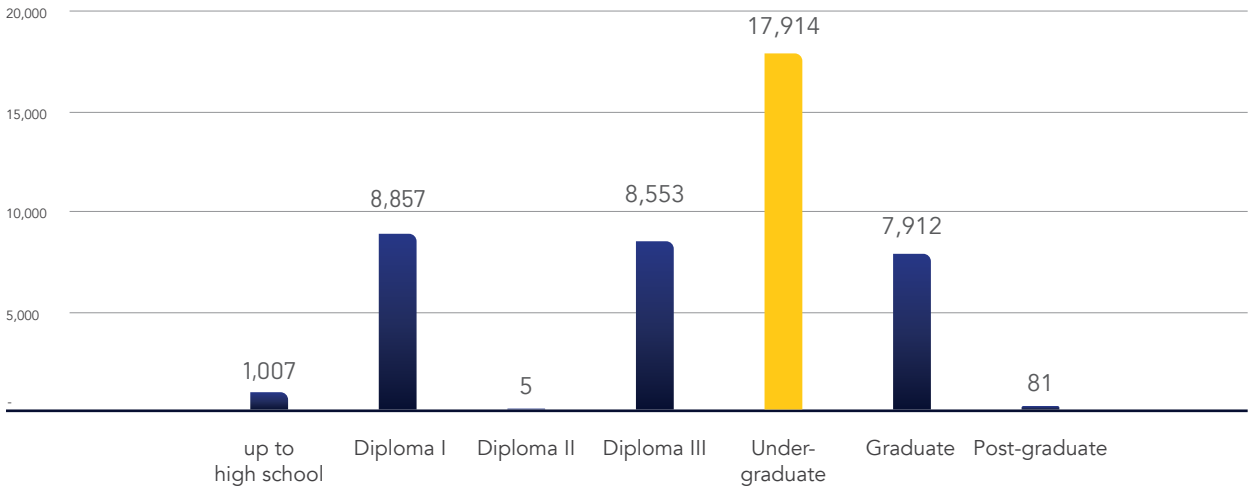
Employees Composition by Sex



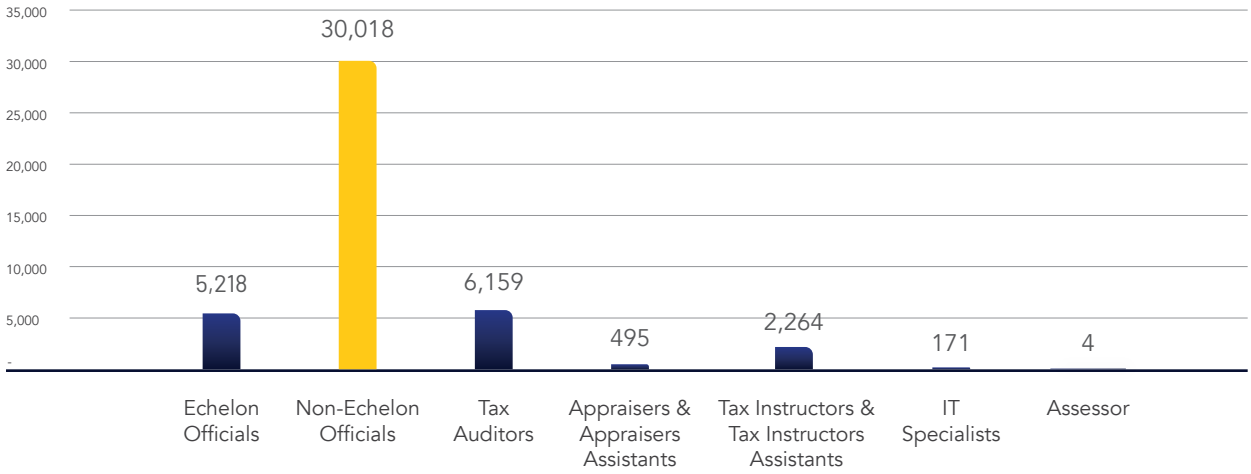
Employees Composition by Age



Employees Composition by Educational Level

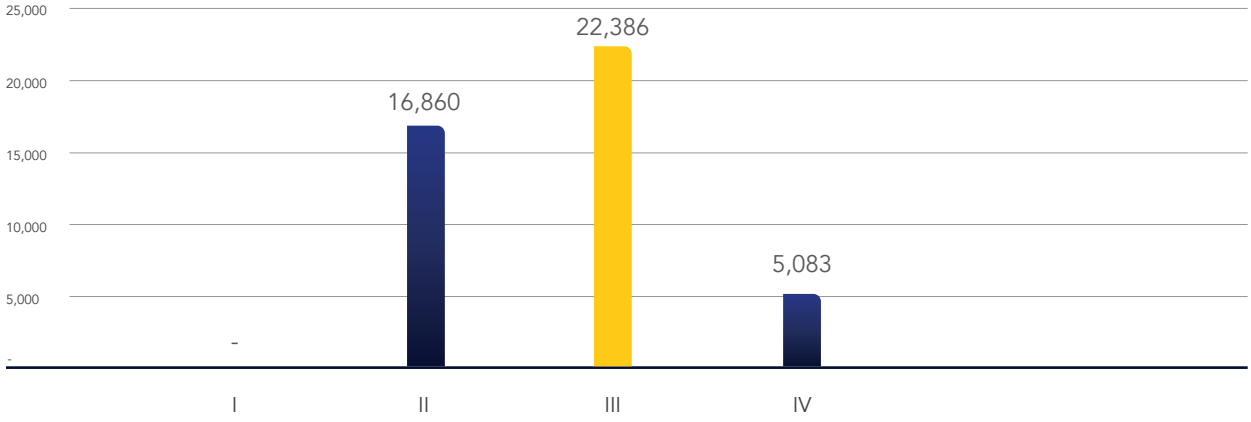


Employees Composition by Job Position



Note:
The Non-Echelon Officials include 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

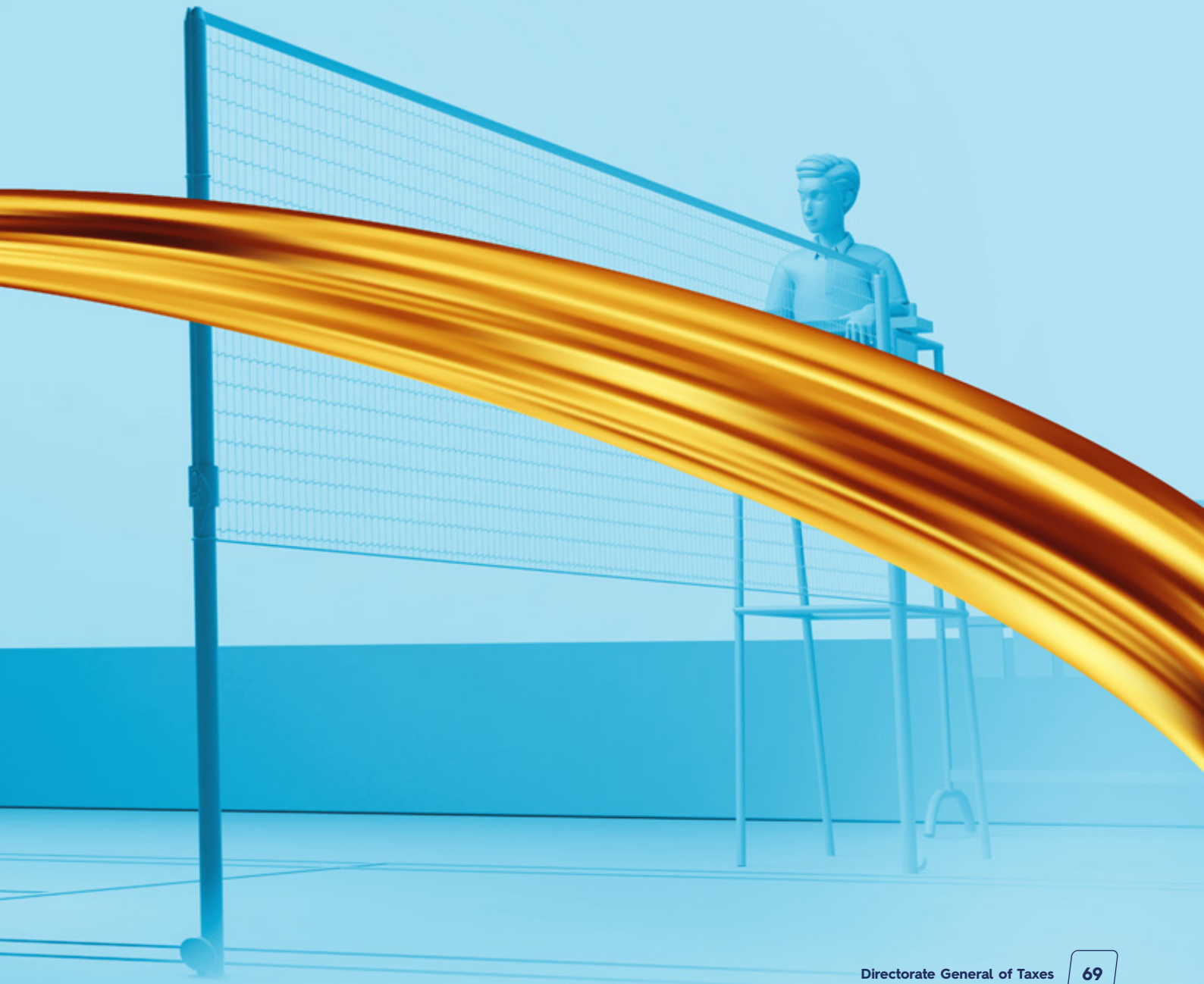


Accelerating Momentum, Unlocking Potential

DGT accelerates cross-sector data integration, one of which is through matching NIK to NPWP, as well as expanding access to information for tax purposes to strengthen the tax database. The availability of accurate and comprehensive data supported by big data analytics will encourage the effectiveness of taxpayer compliance supervision, increase administrative efficiency, and optimize the tax revenue potential.



ORGANIZATIONAL PERFORMANCE OVERVIEW



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, **2020—2024 Ministry of Finance Objectives** are established, and three of them are mandated for DGT to contribute:	**2020—2024 Ministry of Finance Strategic Goals** describes the condition to be achieved by DGT for each objective:	To achieve the conditions for each goal, **the Ministry of Finance Strategy** is stipulated, and among which are mandated DGT to contribute:
• 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 • 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

			• Improving compliance through segmentation and territorial-based supervision models • Strengthening supervision of tax and non-tax revenues 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 the Ministry of Finance's strategic ICT projects
	➡	• Value-added internal control and supervision	➡ Increasing and strengthening the role of the Internal Compliance Unit

Legal Basis:
- Perpres No. 18 of 2020
- PMK No. 77/PMK.01/2020 as amended by PMK No. 87/PMK.01/2021
- Kepdirjen No. KEP-389/PJ/2020

Notes:
- DGT further elaborates the Ministry of Finance Strategy into as stipulated in 2020—2024 DGT Strategic Plan.
- For more information on 2020—2024 DGT Strategic Plan, please 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:		**The 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 subjects and expansion of excisable goods; and strengthening state revenue institutions

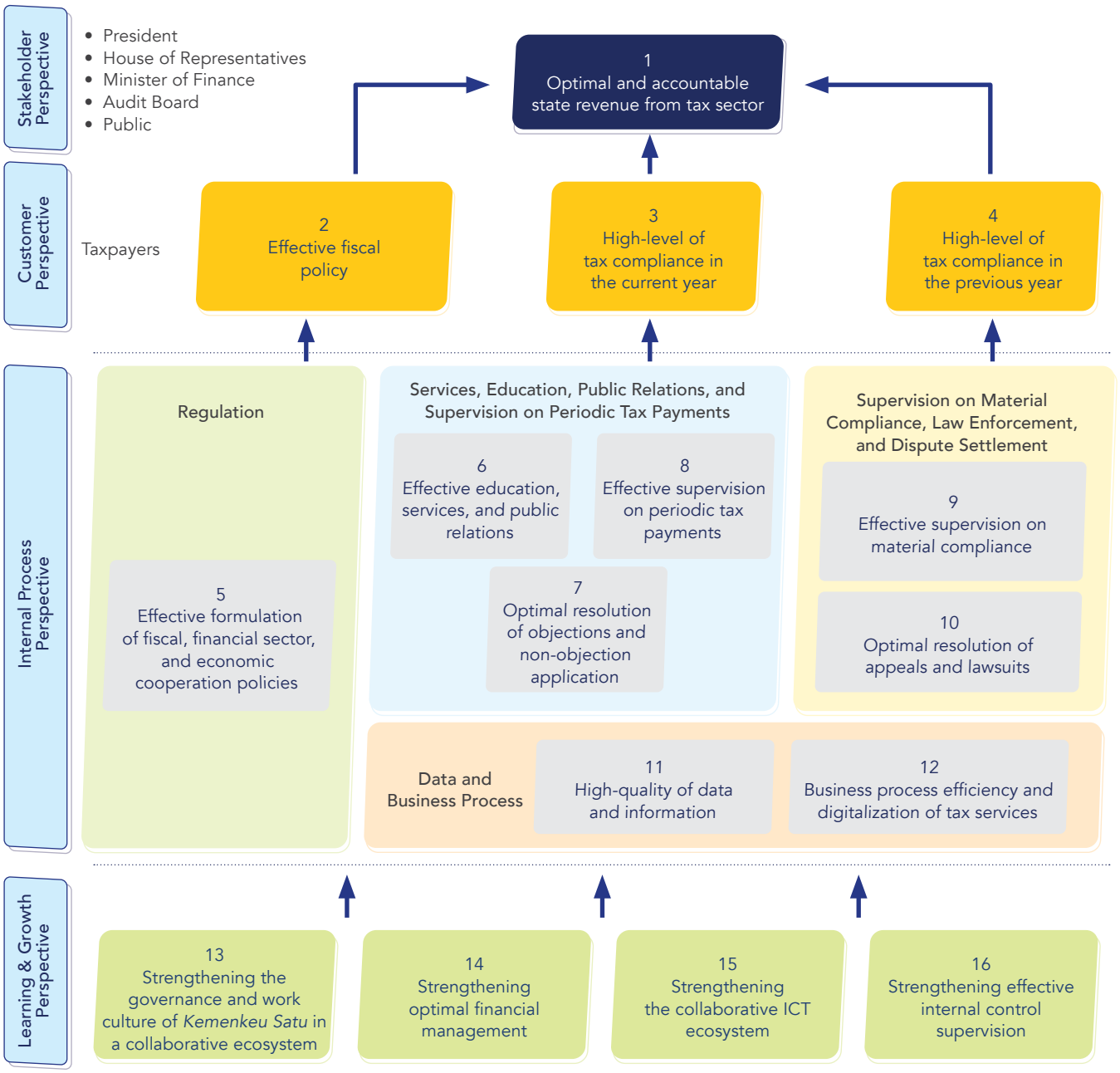
2020—2024 Development Target
related to DGT's tasks

Indicators	2020	2021	2022	2023	2024
Tax Ratio to GDP (%)	8.51 – 8.69	8.25 – 8.63	8.27 – 8.70	8.38 – 9.09	8.59 – 9.55
Coretax (%)	1.97	11.99	48.05	87.83	100

Legal Basis:
- Perpres No. 18 of 2020
- PMK No. 77/PMK.01/2020 as amended by PMK No. 87/PMK.01/2021
- Kepdirjen No. KEP-389/PJ/2020

2023 **STRATEGY MAP**

The 2023 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: 2023 DGT Performance Agreement of Ministry of Finance-One

ACHIEVEMENT OF KEY PERFORMANCE INDICATORS AND STRATEGIC INITIATIVES IN 2023

As stipulated in the 2023 Performance Agreement between Director General of Taxes and Minister of Finance, DGT has identified 25 Key Performance Indicators (KPIs) and 18 sub-KPIs, along with their respective targets, to measure the success of achieving each Strategic Objective (SO) and the organization's performance in 2023.

The 2023 Performance Agreement also outlines three breakthroughs, named Strategic Initiatives (SIs), to drive the achievement of KPI targets and, consequently, the attainment of SOs.

By the end of 2023, DGT successfully achieved a green performance status (achievement index exceeding 100 percent) for 23 KPIs and 16 sub-KPIs, a yellow performance status (achievement index between 80 and 100 percent) for 1 KPI and 2 sub-KPIs, and a red performance status (achievement index below 80 percent) for 1 KPI. Furthermore, two of the three SIs were completed in 2023.

Based on the measurement of KPIs and SOs achievement and the weighting of each perspective, DGT achieved an Organizational Performance Index of 106.08, falling within the "Meeting Expectations" category.

Achievements of 2023 DGT's Key Performance Indicators

No.	Strategic Objective (SO)/Key Performance Indicator (KPI)	Target	Realization	Index
	Stakeholder Perspective (value 30%)			103.26
SO 1: Optimal and accountable state revenue from tax sector				103.26
1.	KPI Percentage of tax revenue realization	100.00%	102.73%	102.73
2.	KPI Index of organizational integrity	93.92	97.91	104.25
	a. Sub-KPI Index of integrity	87.84	85.81	97.69
	b. Sub-KPI Index of maturity level of Government Internal Control System implementation	100.00	110.00	110.00
	Customer Perspective (value 20%)			98.95
SO 2: Effective fiscal policy				120.00
3.	KPI Index of fiscal incentive effectiveness (state revenue policy)	100.00	120.00	120.00
4.	KPI Level of effectiveness of international financial diplomacy	70.00%	120.00%	120.00
SO 3: High-level of tax compliance in the current year				102.58
5.	KPI Level of taxpayer compliance in the current year	100.00%	102.58%	102.58
	a. Sub-KPI Percentage of Annual Income Tax Return filing compliance by corporate and individual taxpayers	100.00%	100.16%	100.16
	b. Sub-KPI Percentage of tax revenue realization from supervision on periodic tax payment	100.00%	105.00%	105.00
SO 4: High-level of tax compliance in the previous year				74.27
6.	KPI Percentage of tax revenue realization from supervision on material compliance	100.00%	74.27%	74.27
	Internal Process Perspective (value 25%)			113.18
SO 5: Effective formulation of fiscal, financial sector, and economic cooperation policies				110.02

No.	Strategic Objective (SO)/Key Performance Indicator (KPI)	Target	Realization	Index
7.	KPI Level of implementation effectiveness of regional Ministry of Finance policies (Joint Secretariat, Regional Chief Economist, and SMEs synergy)	100.00%	119.18%	119.18
8.	KPI Index of priority policy/regulation completion	100.00	102.50	102.50
9.	KPI Index of regulation effectiveness	7.50	8.16	108.80
SO 6: Effective education, services, and public relations				113.64
10.	KPI Level of service users' satisfaction	100.00%	101.05%	101.05
11.	KPI Index of public relations ecosystem effectiveness	100.00	120.00	120.00
12.	KPI Percentage of behavioral change of Tax Return filing and tax payment due to education and tax dissemination	70.00%	83.91%	119.87
SO 7: Optimal resolution of objections and non-objection application				113.06
13.	KPI Percentage of timely resolution of objections and non-objections	85.50%	96.67%	113.06
	a. Sub-KPI Percentage of timely resolution of objections	78.00%	94.16%	120.00
	b. Sub-KPI Percentage of timely resolution of non-objections	93.00%	99.73%	107.24
SS 8: Effective supervision on periodic tax payments				120.00
14.	KPI Percentage of supervision on periodic tax payment	90.00%	119.45%	120.00
SS 9: Effective supervision on material compliance				120.00
15.	KPI Level of effectiveness of tax compliance supervision and law enforcement	100.00%	126.45%	120.00
	a. Sub-KPI Percentage of requests for data and information confirmation completion	100.00%	120.00%	120.00
	b. Sub-KPI Level of audit and valuation completion effectiveness	80.00%	106.85%	120.00
	c. Sub-KPI Level of law enforcement, collection, and collaboration effectiveness	90.00%	113.21%	120.00
SS 10: Optimal resolution of appeals and lawsuits				91.42
16.	KPI Percentage of decision that uphold the object of an appeal/ lawsuit in Tax Court	45.00%	41.14%	91.42
SS 11: High-quality of data and information				120.00
17.	KPI Percentage of valid data	80.00%	98.00%	120.00
SS 12: Business process efficiency and digitalization of tax services				117.34
18.	KPI Success rate of joint program implementation	85.00%	100.66%	118.42
19.	KPI Level of business process transformation implementation (Click, Call, Counter)	100.00%	116.25%	116.25
Learning and Growth Perspective (value 25%)				108.08
SS 13: Strengthening the governance and work culture of *Kemenkeu Satu* in a collaborative ecosystem				110.42
20.	KPI Quality level of human resource management and improvement of well-being	100.00%	118.98%	118.98
21.	KPI Percentage of strategic initiatives completion for Bureaucratic Reform and Institutional Transformation	92.00%	99.78%	108.46
22.	KPI Level of *Kemenkeu Satu* implementation	95.00%	99.29%	104.52
	a. Sub-KPI Level of learning organization implementation	90.00%	90.91%	101.01
	b. Sub-KPI Maturity level of *Kemenkeu Satu* culture	100.00%	107.67%	107.67

No.	Strategic Objective (SO)/Key Performance Indicator (KPI)	Target	Realization	Index
SS 14: Strengthening optimal financial management				106.19
23.	KPI Quality Index of financial management of Budget Section 15	100.00	106.19	106.19
	a. Sub-KPI Quality index of financial reporting of Budget Section 15	90.40	96.83	107.11
	b. Sub-KPI Performance index of budget spending quality	100.00	98.03	98.03
	a. Sub-KPI Index of the bureaucracy spending efficiency	85.00	109.50	120.00
SS 15: Strengthening the collaborative ICT ecosystem				112.46
24.	KPI Quality Level of ICT system management	100.00%	112.46%	112.46
	a. Sub-KPI Downtime rate of ICT system	0.10%	0.00%	120.00
	b. Sub-KPI Percentage of strategic ICT projects completion	92.00%	100.00%	108.70
	c. Sub-KPI Level of data analytics completion	92.00%	100.00%	108.70
SS 16: Strengthening effective internal control supervision				103.25
25.	KPI Level of Integrity Zone towards a Corruption-Free Zone implementation and Internal Compliance Unit effectiveness	100.00%	103.25%	103.25
	a. Sub-KPI Level of Integrity Zone towards a Corruption-Free Zone implementation	100.00%	105.55%	105.55
	b. Sub-KPI Index of Internal Compliance Unit effectiveness	82.00	82.87	100.95
Organizational Performance Index (OPI)				106.08

Notes:
- The percentage of tax revenue realization was based on the Tax Revenue Realization Report (Red Book) as of January 1, 2024
- The maximum index for SO and KPI is 120.00 as stipulated in KMK No. 300/KMK.01/2022
- For an explanation of the achievement of each KPI, please visit pajak.go.id/id/laporan-kinerja-djp-tahun-2023

Source: DGT Performance Report 2023

Achievements 2023 DGT's Strategic Initiatives

No.	Strategic Initiatives	Output/Outcome	Progress
KPI Percentage of strategic ICT projects completion			
1.	Coretax	a. Completion of testing b. Completion of data migration c. Completion of initial deployment	Off-track
KPI Level of effectiveness of tax compliance supervision and law enforcement			
2.	RTO Tax Forensic Laboratory	34 digital forensic laboratories across DGT's offices provide digital forensic services in the following areas: a. computer forensics; b. mobile phone forensics; c. internet account forensics; d. other device forensics.	Completed
KPI Level of effectiveness of tax compliance supervision and law enforcement			
3.	Dissemination in the framework of accelerating understanding of law enforcement by law enforcement officers	Law enforcement officers training in 2023	Completed

Source:
- 2023 DGT Performance Agreement of Ministry of Finance-One
- DGT performance achievements Fourth Quarter 2023 evaluation, presented at the Ministry of Finance Leadership Meeting in January 2024

CORE BUSINESS FUNCTION OVERVIEW

A. ISSUANCE OF TAX REGULATIONS

The Government continues to improve tax regulations to realize a more equitable taxation system, ensure legal certainty, expand the tax base, increase tax voluntary compliance, and optimize state revenues. The following is a description of tax regulations issued in 2023 that have a broad impact, both at the level of Government Regulations (PP) and other regulations of laws.

1. Withholding Rates of Article 21 Income Tax on Income in connection with Work, Services, or Activities of Individual Taxpayers

To provide convenience for taxpayers in fulfilling their tax obligations for withholding Article 21 Income Tax and realizing an effective, efficient, and accountable business process, the Government issued PP No. 58 of 2023 concerning Withholding Rates of Article 21 Income Tax on Income in connection with Work, Services, or Activities of Individual Taxpayers.

The substance of PP No. 58 of 2023, among others, regulates:

a. determination of two types of withholding rate of Article 21 Income Tax, namely the rate based on Article 17 paragraph (1) letter a of Income Tax Law and the withholding effective rate of Article 21 Income Tax;
b. use of monthly effective rates and daily effective rates;
c. application of effective rates for individual taxpayers who receive income in connection with work, services, or activities, including state officials, civil servants, members of the Indonesian National Armed Forces, members of the Indonesian National Police, and their retirees; and
d. implementation of PP No. 58 of 2023 will not provide additional new tax burdens for taxpayers who receive income because the amount of annual Income Tax will still be calculated using the rate of Article 17 paragraph (1) letter a of Income Tax Law.

To implement the provisions of PP No. 58 of 2023, Minister of Finance issued Regulation (PMK) No. 168 of 2023 concerning Guidelines for the Implementation of Tax Withholding on Income in connection with Work, Services, or Activities of Individuals. The regulations in question broadly contain the following matters:

a. changes to the calculation scheme for Article 21 Income Tax withheld for permanent employees for tax periods other than the last tax period and non-permanent employees;
b. calculation of Income Tax payable for one tax year or part of a fixed tax year using the rate of Article 17 paragraph (1) letter a of Income Tax Law;
c. zakat/obligatory religious donations as a deduction in calculating gross income of Article 21 Income Tax; and
d. Article 21 Income Tax withholding on benefit in-kind.

2. Implementing Regulations for the Harmonization of Tax Regulations Law

Continuing the tax reform agenda in the regulatory pillar, in 2023 the Government has issued several derivative regulations from Law No. 7 of 2021 on the Harmonization of Tax Regulations (HPP Law). The derivative regulations of HPP Law issued in 2023 include regulations on the General Provisions and Tax Procedures (KUP), VAT, and Income Tax clusters.

Derivative Rules of the Harmonization of Tax Regulations Law Issued in 2023

No.	Regulations	Substance
KUP Cluster		
1.	PMK No. 61 of 2023 Procedures for Implementing Tax Collection on the Amount of Tax Still Paid	a. Tax Bailiff and tax collection actions b. Tax bearer c. Reprimand Letter, Immediate and Simultaneous Collection Order, Distress Warrant, and Notice of Seizure d. Confiscation and Sale of Confiscated Goods e. Prevention f. Imprisonment g. Tax Collection Assistance with partner countries/jurisdictions h. Correction, replacement, and cancellation i. Application from tax bearer and/or submission of tax collection documents j. Expiration of tax collection k. Support for the implementation of tax collection l. Delegation of authority Date of enactment: June 12, 2023
2.	PMK No. 80 of 2023 Procedures for Issuing Notice of Tax Assessment and Notice of Tax Collection	a. General provisions, among others, regulate: 1) the scope of the Director General of Taxes' authority to issue Notice of Tax Assessment (SKP) and Notice of Tax Collection (STP); 2) the scope of types of taxes in the issuance of SKP and STP; and 3) delegation of authority from the Director General of Taxes to officials within DGT. b. Issuance of SKP, STP PBB, STP, and Notice of Tax Assessment and Notice of Land and Building Tax Assessment (SKP PBB) c. Delivery of SKP, SKP PBB, STP, and STP PBB Date of enactment: August 22, 2023
3.	PMK No. 136 of 2023 Amendment to PMK No. 12/PMK.03/2022 concerning Taxpayer Identification Numbers for Individual Taxpayers, Corporate Taxpayers, and Government Agency Taxpayers	a. The use of National Identification Number (NIK) as Taxpayer Identification Number (NPWP) and NPWP with 16 digits format can be used in limited tax administration services until June 30, 2024. b. The use of NPWP with 15 digits format until June 30, 2024. c. The provision of NPWP with 15 digits format and 16 digits format for taxpayers who register themselves or are done ex officio and NPWP for branches and Business Activity Place Identity Numbers (NITKU) for branches are carried out until June 30, 2024. d. The implementation of NPWP with 16 digits format is used in administration services organized by DGT and other parties and the use of NITKU as a business activity place identity starting July 1, 2024. e. Individual taxpayers who are residents may utilize the tax administration services and administration of other parties using NPWP after matching their taxpayer's identity data with the residents-related data. f. Provisions regarding the inclusion of NPWP with a 15 digits format and issued before July 1, 2024 remain in effect and no correction or replacement is required for the provisions regarding the inclusion of NPWP with a 15 digits format. Date of enactment: December 12, 2023

No.	Regulations	Substance
4.	PMK No. 172 of 2023 Application of Arm's Length Principle in Associated Parties Transactions	a. There is no difference in the application of arm's length principle for determining domestic and cross-border transfer prices. b. Adjustment of the relationship between domestic transfer pricing, including: 1) SKP must be approved and no legal action is filed; 2) initiated by the counterparty taxpayer; 3) implemented through the mechanism of correcting the Annual Tax Return, disclosing inaccuracies, or correcting the SKP; c. Secondary adjustments arise in the event that there is an SKP or correction of the Corporate Annual Tax Return and are deemed non-existent in the event that the taxpayer makes a refund or additional funds and/or approves the SKP. d. Adjustment of VAT in the correction of the arm's length principle application, namely: 1) adjustment of the selling price or replacement cost influenced by a special relationship is calculated based on the fair market price at the time of delivery of taxable goods or taxable services in the event that the selling price or replacement cost is lower than the market price; and 2) adjustment as referred to in no. 1) to the taxable entrepreneur seller or services provider does not result in an input tax adjustment for the taxable entrepreneur buyer or service recipient. e. Taxpayers are required to file Transfer Pricing Documents no later than one month from the delivery of request for Transfer Pricing Documents for the purpose of compliance supervision and tax audit. f. Domestic taxpayers who are the parent company of a business group with a consolidated gross turnover of at least Rp11,000,000,000.00 in the tax year before the filed tax year are required to conduct and keep Transfer Pricing Documents consisting of master documents, local documents, and Country by Country Report. g. The Joint Approval Decree (SKPB) is the basis for tax refunds on the basis for tax collection. h. In the event that a SKPB is issued to a taxpayer, the basis for imposing administrative penalties in STP also takes into account the amount of tax in the SKPB. i. Annulment of STP penalties for the postponement of the implementation of the Advance Pricing Agreement. Date of enactment: December 29, 2023
VAT Cluster		
5.	PMK No. 48 of 2023 Income Tax and/or VAT on Sales/Delivery of Gold Jewelry, Gold Bullion, Jewelry That is Not Made Entirely of Gold, Gemstones and/or Other Similar Stones, and Services Related to Gold Jewelry, Gold Bullion, Jewelry That is Not Made Entirely of Gold, and/or Gemstones and/or Other Similar Stones, Carried Out by Gold Jewelry Manufacturers, Gold Jewelry Traders, and/or Gold Bullion Entrepreneurs	a. Changes in the tax base from other values to certain amounts; b. Changes in rates; and c. Expansion of tax objects, namely other services related to gold jewelry and gold bullion arrangements. Date of enactment: May 1, 2023

No.	Regulations	Substance
Income Tax Cluster		
6.	PMK No. 66 of 2023 Income Tax Imposition on Compensation or Rewards Related to Work or Services Received or Obtained in Benefit in Kind	a. Expenditures for compensation or benefits in kind given to employees or service providers and related to activities to obtain, collect, and maintain income can be expensed. b. Expenditures for benefits with a benefit period of more than one year are charged through depreciation/amortization. c. Pengeluaran untuk natura dan/atau kenikmatan dengan masa manfaat kurang dari satu tahun dibebankan secara langsung. Expenditures for benefits in kind with a benefit period of less than one year are expensed directly. d. Costs for benefits in kind and their recipients are filed in the Income Tax Return. e. Compensation or benefits in kind received by employees or service providers are income tax objects. f. Benefits in kind that are excluded from income tax objects. g. Procedures for granting exemptions from income tax objects for benefits in kind in certain areas. h. Basis for assessing benefits in kind. i. Provisions for withholding income tax on benefits in kind, including exemptions from withholding income tax for January to June 2023. Date of enactment: July 1, 2023
7.	PMK No.72 of 2023 Depreciation of Tangible Assets and/or Amortization of Intangible Assets	a. Depreciation 1) Depreciation is carried out on assets that have a useful life of more than one year, which are owned and used to obtain, collect, and maintain income; 2) Depreciation begins from the month of expenditure, except as follows: a) the month of completion of the work process for those still in the process of being worked on; b) the month of use in cases where it has not been used/produced (with the approval of the Director General of Taxes); c) tangible assets in certain business fields, namely: (1) the month of commercial production which is the month the sale begins; and (2) the year of expenditure, for livestock that have produced after being raised for less than or up to one year. 3) Tangible assets other than buildings that are distinguished based on useful life into four groups, namely: a) group 1 for four years; b) group 2 for eight years; c) group 3 for sixteen years; and d) group 4 for wenty years. Grouping of types of non-building tangible assets based on useful life groups is contained in the PMK Appendix. For types of assets not listed in the PMK Appendix, the depreciation uses the useful life of group 3. 4) Taxpayers can use a useful life other than group 3 for types of assets not listed in the PMK Appendix by filing a request to the Director General of Taxes. 5) The useful life of depreciation of buildings is divided into two, namely: a) permanent buildings for twenty years; and b) non-permanent buildings for ten years. 6) If a permanent building has a useful life of more than twenty years, taxpayers can choose to use a useful life of twenty years or the actual useful life based on the taxpayer's bookkeeping. 7) Taxpayers who have depreciated buildings: a) owned and used before Tax Year 2022; and b) depreciated according to the useful life of twenty years, can choose to carry out depreciation according to the actual useful life based on the taxpayer's bookkeeping by filing a notification to the Director General of Taxes no later than the end of the Tax Year 2022 as stipulated in PP No. 55 of 2022. In the event that the taxpayer has not filed a notification, it can be filed no later than April 30, 2024. 8) The cost of repairing tangible assets that have a useful life of more than one year is capitalized at the residual value of the tangible asset's fiscal book and expensed through depreciation. 9) In the case of withdrawal or transfer of assets in connection with insurance replacement, taxpayer can postpone the recognition of losses by filing a request for approval to the Director General of Taxes.

No.	Regulations	Substance
		b. Amortization 1) Amortization is carried out on intangible assets that have a useful life of more than one year, which are owned and used to obtain, collect, and maintain income. 2) Amortization begins in the month the expenditure is made, except for certain business fields. 3) The amortization group of intangible assets is divided based on the useful life into four groups, namely: a) group 1 for four years; b) group 2 for eight years; c) group 3 for sixteen years; and d) group 4 for twenty years. 4) If the intangible asset has a useful life of more than twenty years, the taxpayer can choose to use a useful life of twenty years or the actual useful life based on the taxpayer's bookkeeping. 5) Taxpayers who have amortized intangible assets: a) owned and used before the Tax Year 2022; and b) amortized according to the useful life of twenty years. can choose to carry out amortization according to the actual useful life based on the taxpayer's bookkeeping by filing a notification to the Director General of Taxes no later than the end of the Tax Year 2022 as stipulated in PP No. 55 of 2022. In the event that the taxpayer has not filed a notification, it can be filed no later than April 30, 2024. Date of enactment: July 17, 2023

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

3. Other Regulations as Implementation or a Further Stipulation of Tax Laws

In addition to the regulations outlined above, in 2023, the Government will also issue several other tax regulations with quite significant substance as follows, including:

a. PMK No. 79 of 2023 concerning Valuation Procedures for Tax Purposes, which regulates Land and Building Tax objects to determine the Sales Value of Taxable Object, the value of tangible assets, intangible assets, and businesses, and valuation procedures for tax purposes; and
b. PMK No. 94 of 2023 concerning Amendments to PMK No. 34/PMK.03/2018 concerning Guidelines for Joint Audit of Production Sharing Contracts with Refunds of Operating Costs in the Upstream Oil and Gas Business Sector, which adjusts the regulation of joint audit of cooperation contracts in the form of production sharing contracts with refunds of operating costs in the upstream oil and gas business sector located in Aceh and the follow-ups of the joint audit.

B. SUPERVISION

Supervision of taxpayer compliance is a series of education and verification activities on taxpayers' obligations, both those that will be, have not been, or have been implemented by taxpayers. Supervision is carried out using an end-to-end process of planning, implementation, follow-up, utilization, and evaluation of supervision to provide a comprehensive approach.

DGT supervises taxpayers and tax objects. Supervising taxpayers is carried out using 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 with the tax office within the Large Taxpayer RTO, tax office within the Special Jakarta RTO, and Medium Tax Offices, as well as taxpayers with the most significant tax contribution or other

specific criteria registered with the Tax Office. Other taxpayers are taxpayers other than the strategic taxpayer criteria, both those who have and have not had an NPWP, which are the focus of supervision by the Tax Office through territorial control.

Regarding tax objects, DGT supervises tax objects that have or have not been subject to Land and Building Tax obligations. Supervision is carried out to ensure that taxpayers who own tax objects have fulfilled their tax obligations correctly, including filing Notice of Land and Building Tax Object correctly, clearly, and promptly and making payments before the due date.



The Taxpayer Compliance Committee functions as a means of collaboration between DGT offices in implementing the business process of supervising taxpayer compliance. Supervision begins with the Committee preparing a supervision plan from the Head Office, RTO, and tax office levels. The Committee at the Head Office harmonizes taxpayer treatment and recommends a Collaborative Supervision Priority List (DPP) and a Collaborative Tax Extensification Priority Target List (DSPE) to be further determined by each tax office by considering feedback from the Committee at RTO and tax office levels. In 2023, this collaborative work resulted in a Supervision of Material Compliance (PKM) revenue of Rp51,40 trillion.

1. Core Supervisory Activity Performance

DGT carries out compliance supervision through two core activities: Supervision of Periodic Tax Payment (PPM) and Supervision of 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 domiciles. Meanwhile, PKM supervises taxpayers through verification of formal compliance due before the current tax year and verification of material compliance, including through tax data analysis activities for the tax year before the current tax year and field visits to taxpayer domiciles.

Target of Supervision Activities, 2023

Supervision of Periodic Tax Payment	Supervision of Material Compliance
• Analysis of tax payments • Supervision of tax installment payments by taking into account economic developments • Supervision of Periodic Tax Returns, Annual Tax Returns, and Notice of Land and Building Tax Object filing, and other tax reports • Supervision of late tax payments and filing of Periodic Tax Returns, Annual Tax Returns, and Notice of Land and Building Tax Object • Supervision of stamp duty • Supervision of VDP participant taxpayers • Analysis of the utilization of tax incentives • Supervision of taxpayers who do not yet have a NPWP • Supervision of the timeliness of the confirmation of taxpayers as Taxable Entrepreneurs	• Supervision of sectoral taxpayers according to national priorities • Supervision of high-wealth individual (HWI) taxpayers and group companies, affiliated transactions, digital economy, and non-VDP participant individual taxpayers, and collaboration on securing state revenues across echelon I units of the Ministry of Finance • Follow-up on internal and external auditor findings • Effective, targeted, and timely supervisory activity processes • Supervision of tax payments and Tax Return filing

Source:
- Directorate of Tax Extensification and Valuation
- Directorate of Potential, Compliance, and Revenue

Performance of Core Activities Supervision, 2023

Description	Realization
Realization of tax revenue from supervision: • Supervision of Periodic Tax Payment for strategic taxpayers • Supervision of Periodic Tax Payment for other taxpayers (territorial) • Supervision of Material Compliance for strategic taxpayers • Supervision of Material Compliance for other taxpayers (territorial)	 Rp1,506,581,900,611,500 Rp260,867,775,833,278 Rp43,273,782,731,872 Rp57,104,050,533,740
Compliance ratio of Annual Income Tax Return filing	86.97%
Taxpayers who utilized tax incentives based on PP 23 of 2018 made tax payments	810,154 taxpayers
Non-PP 23 of 2018 taxpayers made tax payments	1,653,459 taxpayers
Request for inquiry of data and/or information: • Letter of Inquiry issuance in 2023 • Completed Letter of Inquiry • Taxpayers who receive Letter of Inquiry in 2023 • Taxpayers who receive Letter of Inquiry that have been followed up • Value of Letter of Inquiry issued in 2023 • Value of Inquiry Reports issued in 2023	 387,089 letters 339,964 letters 279,102 taxpayers 244,174 taxpayers Rp21.18 trillion Rp24.44 trillion

Notes:
- Compliance Ratio is a comparison between the number of Annual Income Tax Returns received in a particular tax year with the number of taxpayers required to file Annual Income Tax Return at the beginning of the year.
- Letter of Inquiry is a letter issued by tax office, inquiring data and/or information from taxpayers regarding the unfulfilled alleged tax obligation.
- Inquiry Report is a summary report containing the implementation and results of requests for explanation of data and/or information.

Source:
- Mandor app as of December 31, 2023
- Approweb app as of December 31, 2023
- Coro app accessed May 8, 2023

2. Tax Extensification

Tax extensification is a supervisory activity conducted by DGT towards taxpayers who have met the subjective and objective requirements but have not yet registered for an NPWP in accordance with tax law and regulations.

Extensification activities are carried out based on data and/or information, which includes external data, internal data, and data obtained from field data collection activities (KPDL). From the results of KPDL, DGT will obtain data on taxpayers who have an NPWP and those who do not. Data on taxpayers who do not have an NPWP will become a source of data for extensification activities called the Tax Extensification Target List (DSE). Meanwhile, data on taxpayers who already have an NPWP will become a source of data for supervisory activities.



73,631
addition of taxpayers as the result of tax extensification in 2023

Source: Directorate of Tax Extensification and Valuation

The success in utilizing data sourced from KPDL needs to be supported through the development of optimal IT systems. In 2023, DGT has made improvements to the internet-based KPDL to facilitate the process of collecting and inputting KPDL data. In addition, the development of a mobile-based Data Collection Activity app is being carried out as a development of DGT Digital Map application which will be released in 2024.

3. Audit

Audit is a series of activities to collect and process data, information, and/or evidence carried out objectively and professionally based on an audit standard. DGT conducts tax audits on taxpayers to test compliance and for other purposes in order to implement the provisions of tax laws and regulations.

To support the achievement of revenues sourced from Supervision of Material Compliance-Audit, DGT optimizes audit activities through the collaborative Tax Audit Priority Target List (DSPP) determined by Compliance Committee at the Head Office, RTO, and tax office levels. This collaborative effort has contributed positively to the achievement of Supervision of Material Compliance-Audit realization of Rp32.13 trillion in 2023.



In 2023, the audit strategies implemented by DGT include:

a. optimizing the role of the Compliance Committee in proposing audits based on the Priority Audit Target List (DSPP);
b. determining audit priorities including:
    1) taxpayers included in the national priority sector;
    2) taxpayers engaged in the natural resources business sector;
    3) taxpayers in TTES ecosystem;
    4) taxpayers who have been given a preliminary tax overpayment refund as referred to in Article 17C and Article 17D of KUP Law and Article 9 paragraph (4c) of VAT Law;
    5) taxpayers who file Annual Income Tax Return that states a loss;
    6) taxpayers who are members/part of a group company;
    7) taxpayers who are indicated to be carrying out transfer pricing; and
    8) other taxpayers by considering revenue contributions, revenue growth, audit coverage ratio, availability of data that can be utilized, and high risk of non-compliance based on Compliance Risk Management (CRM),
c. management of routine audit of Overpayment Tax Returns and other than Overpayment Tax Returns;
d. implementation of comprehensive audit quality control from the Supervisor level, Head of Audit Unit (UP2), and Head of RTO;
e. optimization of audit operational application including PortalP2, Inspection Desktop (Derik), and Apiseta Desktop applications.

Audit Performance, 2023

Description	Realization
Completion (Audit Report/LHP)	47.105 conversion reports
Revenues from audit	Rp32.13 trillion
Refund Discrepancy Value	Rp22.84 trillion

Notes:
- A conversion report is an audit report that has been converted according to weighting standards.
- Refund discrepancy is the amount of tax that the tax auditor can retain on the request for a refund applied by the taxpayer through a filed Tax Return.

Source: PortalP2 as of December 31, 2023, Directorate of Tax Audit and Collection

Audit Coverage Ratio, 2023

Taxpayer Categories	Elaboration	
Corporate taxpayers	Taxpayers required to file Tax Return	1,665,826 taxpayers
	Audited taxpayers	40,513 taxpayers
	Ratio	2.43%
Individual taxpayers	Taxpayers required to file Tax Return	3,576,340 taxpayers
	Audited taxpayers	11,783 taxpayers
	Ratio	0.33%
Overall ACR		1.00%

Notes:
- Audit coverage ratio (ACR) is the audit scope calculated based on the comparison between the number of taxpayers audited and the number of taxpayers required to file Tax Return.
- The scope of this audit is an audit to test compliance (special and routine audits), excluding audits for other purposes.

Source: Directorate of Tax Audit and Collection

4. Valuation

DGT carries out a valuation to determine the value of the taxable object of Land and Building Tax in order to determine the sale value of the taxable object, the value of tangible assets, intangible assets, and businesses.

In 2023, the Government established valuation standards to implement the provisions of laws and regulations in the taxation sector by issuing PMK No. 79 of 2023 concerning Valuation Procedures for Tax Purposes.



DGT's special efforts in 2023 to increase the role of valuation, namely:
a. accelerating the completion of legislation in the field of valuation;
b. preparing the Valuation Target List (DSPn) and the Valuation Priority Target List (DSPPn) to optimize tax potential and encourage valuation activities;

c. improving the Appraisal 5.0 app and completing the valuation function of CRM;
d. optimizing the valuation function of CRM related to risk events of share transfers, self-construction activities, and specific sectors (palm oil, coal, and nickel); and
e. increasing human resource competency through training, dissemination, and assistance.

Valuation Performance, 2023

Valuation Objects	Total of Valuation Reports	Valuation Result Value (billion Rp)
Sales Value of Taxable Object - Field	1,257	1,933,080
Sales Value of Taxable Object - Office	8,803	28,297,330
Property I	3,761	8,525
Property II	1,164	53,979
Business I	684	107,167
Business II	605	164,342
Intangible Assets	36	1,378
Total	16,310	30,565,801

Note: Details of the criteria for Property I, Property II, Business I, and Business II as stated in PMK No. 79 of 2023.
Source: Appraisal app as of December 31, 2023, Directorate of Tax Extensification and Valuation



10,805
Notice of Land and Building Tax Payable issued by DGT in 2023

Source: Directorate of Tax Extensification and Valuation

C. LAW ENFORCEMENT

DGT is unwavering in its commitment to implementing fair law enforcement efforts. This dedication is aimed at encouraging taxpayer compliance and achieving optimal tax revenue, providing a secure and stable environment for all stakeholders in the taxation sector.

In 2023, DGT implemented law enforcement strategies which include: a) optimizing collaboration between law enforcement activities with supervisory functions and other functions; b) collaboration of law enforcement through joint investigation activities; c) strengthening the role of judicial institutions in handling tax crime; d) optimizing the use of digital forensic and electronic data; and e) publication of law enforcement activities.



Law enforcement efforts carried out collaboratively by Compliance Committee at each level resulted in the realization of Supervision of Material Compliance-Law Enforcement of Rp4.22 trillion. The performance of collaboration between law enforcement, supervision, and other functions in 2023 also succeeded in encouraging 5,595 taxpayers to correct their Tax Return and pay taxes of Rp2.66 trillion.

1. Preliminary Investigation

A preliminary investigation is an examination to obtain preliminary evidence regarding an alleged tax crime. DGT carries out preliminary investigation based on the indication of tax crime obtained from the results of development and analysis through tax intelligence on information, data, reports, complaints, or other activities, namely supervision, audit, development of preliminary investigation, or development of investigations.

The preliminary investigation, a pivotal step in upholding taxpayer compliance, is instrumental in safeguarding tax revenues by recouping state revenue losses. Serving as the inception of the law enforcement process on tax crime, the preliminary investigation also steers the course of law enforcement in Indonesia and instills a deterrent effect for taxpayers under preliminary investigation and a trepidation effect for others. Hence, the selection of taxpayers for preliminary investigation must adhere to the principle of selective law enforcement, grounded in the principles of justice and economic analysis of law.

The strategies implemented by DGT in the realm of preliminary investigation in 2023 are:

a. handling that focuses on the modus operandi of issuing or using tax invoices that are not based on actual transactions (Article 39A paragraph (1) letter a of KUP Law) and filing Tax Returns or information that is incorrect or incomplete;
b. optimizing regional law enforcement by considering the local wisdom;
c. implementing case building to propose substance evidence for preliminary investigation and increasing the role of the Compliance Committee at the tax office and RTO levels;
d. optimizing collaboration between law enforcement functions and supervisory functions or other functions;
e. utilizing digital forensic, information and evidence to prove and explore the potential of taxpayers, suppliers, consumers, and other related parties;
f. increasing the competence of Civil Servant Investigators (PPNS) through technical assistance and webinars on preliminary investigation;
g. preparing regulations for preliminary investigation of tax crime and implementing dissemination of regulations on preliminary investigation;
h. utilizing data and information related to law enforcement through joint investigation activities between DGT and DGCE.

Preliminary Investigation Performance, 2023

Description	Total
A. Initial Overdue	511 letters
B. Issuance of Preliminary Investigation Warrant (SPPBP)	707 letters
C. Case Completion:	
Proposal of investigation	308 reports
Article 8 paragraph (3) of KUP Law	288 reports
Termination of Preliminary Investigation	23 letters
Total of Case Completion	619 reports
D. Revocation of Preliminary Investigation Warrant	6 letters
E. Final overdue (A+B-C-D)	593 letters
Revenue from Supervision of Material Compliance-Law Enforcement	Rp4.22 trillion

Notes:
- Article 8 paragraph (3) of KUP Law states that taxpayers must disclose misconduct.
- The number of case completion is based on the number of completed Preliminary Investigation Warrants. The case completion of two or more warrants for the same taxpayer is completed in one report.
- Cancellation of Preliminary Investigation Warrant is the cancellation of a warrant that has been issued, among other things, due to:
  - changes in the preliminary investigation from closed to open;
  - changes of the unit carrying out the preliminary investigation due to reorganization;
  - administrative errors such as writing names, NPWP, or alleged criminal events;
  - taxpayer filed tax amnesty before DGT delivered the preliminary investigation warrant.

Source: Directorate of Law Enforcement

Throughout 2023, DGT and DGCE carried out joint investigation activities with the following details:

a. joint investigation activities resulted in the realization of revenues of Rp9.4 billion;
b. implementation of one-on-one meetings related to the discussion of 17 proposals for Domestic Systemically Important Banks (DSIB);
c. completion of preliminary investigation of nine DSIB taxpayers through multidoor investigation;
d. joint utilization of intelligence, prosecution, and investigation data; and
e. monitoring and evaluation of joint investigations to ensure the activity's quality.

2. Investigation

An investigation, a crucial process, is a series of actions taken by investigators to search for and collect evidence. This evidence is instrumental in revealing the tax crime that occurred and identifying the suspect.

To encourage the optimization of investigations, in 2023, DGT proactively made the following efforts, demonstrating our commitment to tax compliance:

a. carry out investigations through beneficial owner identification activities, tracing or seizing assets, including the validity of asset ownership documents as guarantees for recovery of losses to state revenues and appeals to taxpayers to utilize the ultimum remedium through disclosure of misconduct as stated in Article 8 paragraph (3) or Article 44B of KUP Law;
b. Carry out investigations of tax crimes followed up with money laundering investigations to support the Government's efforts as part of the Financial Action Task Force (FATF) and recover losses to state revenues.
c. Carry out investigations in absentia that prioritize suspects who have assets with sufficient value to recover losses to state revenues and
d. Publish every law enforcement activity through the DGT 's internal and external media.

Investigation Performance, 2023

Description	Total
Issuance of Investigation Warrant	214 letters
Completion of investigation	
Article 8 paragraph (3) of KUP Law	44 taxpayers
Investigation files declared complete by the Prosecutor's Office (P-21 status) and their equivalents:	
- Tax crime	82 files
- Money laundering crime	3 files
- Corporate crime	4 files
- Article 48 of KUP Law	23 files
Losses of state revenue	Rp766.42 billion
Files with verdict:	
Criminal with verdict	39 files
Losses of state revenue	Rp770.49 billion
Criminal fines	Rp1.54 trillion
Asset seizure	51 activities
Value of seized assets	Rp486.38 billion

Description:
The equalized case files are files terminated for the benefit of state revenue, as referred to in Article 44B of KUP Law, and files terminated for Tax Amnesty.
Source: Directorate of Law Enforcement

For the first time in Indonesian taxation history, in 2023, DGT held an investigation process *in absentia* or without the suspect's presence based on the provisions of Article 44D of KUP Law and Article 61 of PP No. 50 of 2022.

Concerning the performance of the investigation, in 2023, DGT issued 214 Investigation Warrants. In the process of completion of the investigation files in 2023, 44 taxpayers disclosed misconduct acts under Article 8 paragraph (3) of KUP Law. Meanwhile, the number of investigation files declared complete by the Prosecutor's Office (status P-21) reached 112, and 23 files of termination of investigations related to Article 44B of KUP Law. The loss to state revenue in the completion of investigation files reached Rp766.42 billion.

Furthermore, 39 case files had received verdicts from the court with a total loss to state revenue of Rp770.49 billion and a fine of Rp1.54 trillion. Asset seizure to recover losses to state revenue was carried out in 51 activities, with a total value of seized assets reaching Rp486.38 billion.

Of the 112 case files with P-21 status and equivalent, one-third are cases with a modus operandi in the form of filing incorrect Tax Returns. Details of other modus operandi and the number of cases are in the following table.

Tax Crimes Modus Operandi, 2023

Description	Number of Cases
Issuing and/or using tax invoices not based on actual transactions	29
Filing inaccurate Tax Return	38
Withheld tax but not paid	11
Do not file Tax Return	29
Money laundering and corporate crime	3
Not registering for NPWP/Taxable Person for VAT Purposes Identification Number	2
Total	112

Source: Directorate of Law Enforcement

3. Tax Collection

DGT carries out collection based on the provisions of taxation laws and regulations, which are necessary for the functioning of the state. These provisions include reprimanding or warning, carrying out immediate and simultaneous collection, notifying Distress Warrant, proposing prevention, carrying out confiscation, carrying out imprisonment (gijzeling), and selling goods that have been confiscated. All of these collection efforts aim to ensure that the tax bearer pays off the tax debt and collection costs.

The preparation and follow-up of the Tax Collection Priority Target List (DSPC) by the Compliance Committe contributed to boosting the achievement of Supervision of Material Compliance-Collection by Rp13.72 triliun in 2023.

To realize targeted and quality collection to increase tax revenue and sustainable taxpayer compliance, in 2023, DGT made several efforts in the collection sector as follows:

a. optimizing the role of the Compliance Committee in the formation and follow-up of the Tax Collection Priority Target List (DSPC) of tax receivables;
b. encouraging anticipatory and responsive collection policies by improving the collection regulations;
c. optimizing tax collection on bad debts through inventory activities of bad debts that have not expired for collection; and
d. improving collaboration with stakeholders or related agencies to support the tax collection process.

Tax Arrears Disbursement by Tax Collection, 2023

Type of Action	Frequency	Disbursement (billion Rp)
Reprimand Letter	2,090,711	6,036.62
Delivery of Coerce Warrant	652,845	5,587.52
Notice of Confiscation	31,444	936.67
Bank Acoount Freeze	20,765	313.82
Auctioning confiscated goods	5,849	792.25
Prevention of cross-border escape	331	54.88
Imprisonment of taxpayer/tax bearer	-	-
Total	2,801,945	13,722

Source: Pegasus app as of December 31, 2023, Directorate of Tax Audit and Collection

Throughout 2023, DGT also made efforts to make improvements in facing challenges in tax collection, including:

a. optimizing follow-up on taxpayers in Tax Collection Priority Target List to achieve the target of Supervision of Material Compliance-Collection;
b. striving for the availability of Tax Bailiffs who are qualified in terms of quantity and quality;
c. adjusting regulations and policies to current conditions and issues, for example, accommodating the sale of confiscated goods in the form of securities owned by tax bearers stored in financial services institutions in the capital market sector;
d. strengthening collaboration between DGT and financial services institutions in the banking sector to complete confiscation activities burdened with mortgage rights, accelerate the blocking process, provide bank account and balance information, confiscation, and balance transfer;
e. optimizing the use of supporting actions, including blocking access to the Legal Entity Administration System (SABH), blocking customs access, recording confiscations on land, and limiting access to other public services; and
f. developing information system-based collection administration to improve the collection effectiveness, one of which is the module for requesting assistance for collection actions between DGT offices. This module facilitates quick and efficient communication between DGT offices, enabling them to coordinate collection actions effectively, thereby enhancing the overall tax collection process.

4. Digital Forensics

Tax digital forensics, a vital technique in criminal law enforcement, involves the handling of electronic data from acquisition to reporting. This process ensures that the information produced is legally accountable, playing a significant role in enforcing criminal law in the field of taxation.

In 2023, the DGT's digital forensics policy will bring about substantial improvements in the facilities and infrastructure of digital law enforcement units, particularly the digital forensics laboratories in RTOs. This strategic focus is expected to significantly enhance our digital forensics capabilities.

The development of Digital Forensic Laboratories in RTOs is one of the DGT's featured programs in 2023 and a milestone in the DGT 's Strategic Initiatives in 2020–2024. In 2023, DGT has endeavored to provide digital forensic facilities and infrastructure, which include digital forensic laboratory rooms in 34 RTOs and main and supporting digital forensic equipment.



Digital forensics performance is measured by completing the Digital Forensic Report (LPTFD). In 2023, the DGT law enforcement units issued 1,123 Digital Forensic Assignment Letters (STFD) to support a wide range of activities including audits, preliminary investigations, investigations, and other activities. By the end of 2023, the DGT law enforcement units had completed 1,039 LPTFDs. This number increased by 27.33 percent from the completion in 2022 of 816 LPTFDs.

Digital Forensics Performance, 2023

Description	Head Office Level	RTO Level	Total
Issuance of Digital Forensics Assignment Letters (STFD) for:			
- Audit	-	513	513
- Preliminary Investigation	111	419	530
- Investigation	2	20	22
- Others	58	-	58
STFD Cancellation	-	35	35
LPTFD Completion	162	877	1,039

Source: Directorate of Law Enforcement

Digital forensic performance is also measured by the utilization of electronic data resulting from digital forensic activities. The utilization of electronic data is calculated by electronic data that has been processed and analyzed by Digital Forensic Personnel and submitted to the party requesting support (user). Users provide feedback, which is not just an evaluation, but a crucial part of our process, helping us determine the usefulness of electronic data resulting from forensic activities and the level of user satisfaction, and at the same time, improve the quality of service.

D. TAX DISPUTE RESOLUTION

Generally, tax dispute resolution can be done administratively and through court hearing procedures. Administrative procedure is conducted between the taxpayers and DGT through filing objections to tax assessments and non-objection requests, including correction, reduction, annulment, and cancellation of tax assessments. Meanwhile, tax disputes resolved through the court include appeals, lawsuits, and reconsideration.

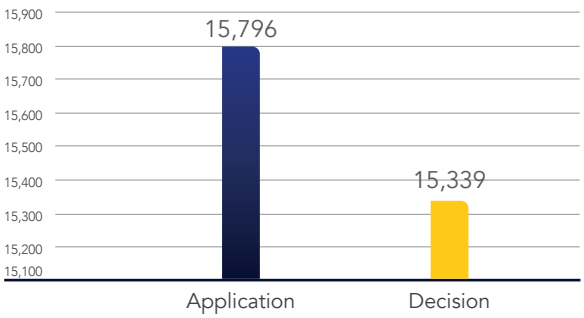
1. Objection and Non-Objection

In the implementation of the provisions of tax laws and regulations, there are several legal remedies that taxpayers can take if they disagree with the tax determination, namely:

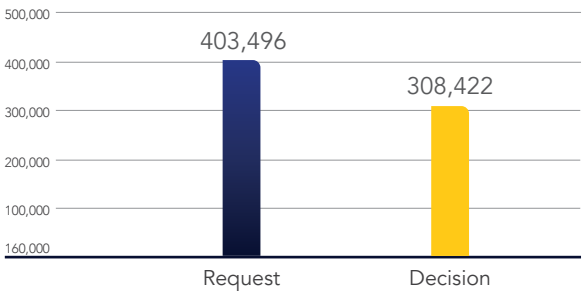
a. objection to a Notice of Tax Underpayment Assessment (SKPKB), Notice of Additional Tax Underpayment Assessment (SKPKBT), Notice of Nil Tax Assessment (SKPN), Notice of Tax Overpayment Assessment (SKPLB), Land and Building Tax Payable (SPPT PBB), Notice of Land and Building Tax Assessment (SKPBB),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

Throughout 2023, DGT received 15,796 objection applications and 403,496 non-objection requests. The number of resolution for objection applications and non-objection requests in 2023 reached 15,339 decisions on objection and 308,422 decisions on non-objection.

Application and Resolution of Objection, 2023



Request and Resolution of Non-Objection, 2023



Notes:
- Included in the non-objection requests and decisions in the graph above are requests and decisisons based on the provisions of Article 36 paragraph (1) letters a, b, c, and d of KUP Law.
- The number of decesions in one year is the number of decisions issued by DGT on objection applications/non-objection requests filed by taxpayers in the relevant year and the previous year.

Source: Information and Monitoring of SIDJP Objections as of May 8, 2024, Directorate of Tax Objection and Appeal

The strategies for handling objections and non-objections attempted by DGT in 2023 include:

a. implementing monitoring and evaluation of the resolution of objections and non-objections carried out by RTOs;
b. conducting peer reviews related to the objection and non-objection process; and
c. preparing case guidance to improve the quality of handling objection resolution, create uniformity in the objection review process, and accelerate the resolution period for objections according to the recommendations of the TADAT.

2. Appeals and Lawsuits

Taxpayers may file appeals and lawsuits only to the Tax Court. An appeal application is filed against a decision on objection. Meanwhile, a lawsuit application can be filed by taxpayers or tax bearers against:

a. the implementation of a Coerced Warrant, Notice of Seizure, or Announcement of Auction;
b. a prevention decision in the context of tax collection;
c. a decision related to taxation decisions other than those stipulated in Article 25 paragraph (1) and Article 26 of KUP Law; or
d. Issuance of Notice of Tax Assessment or decision on objection which in its issuance does not comply with the procedures stipulated in the provisions of tax laws and regulations.

Throughout 2023, DGT has handled 10,031 applications for appeal disputes and lawsuits filed by taxpayers to the Tax Court, consisting of 7,800 applications for filing appeals and 2,231 applications for filing lawsuits. The number of decisions on appeals and lawsuits received by DGT from the Tax Court during 2023 was 14,001, consisting of 11,485 appeal decisions and 2,516 lawsuit decisions.

Distribution of Decision of Appeal and Lawsuit by Type of Verdicts Received by DGT, 2023

Verdict	Appeal	Lawsuit	Total
Cancelled	3	10	13
Added	2	0	2
Partially Granted	2,507	142	2,649
Fully Granted	5,988	491	6,479
Eliminated from Disputes Lists	73	25	98
Rejected	2,161	928	3,089
Unaccepted	133	816	949
Corrected due to Errors in Writing and/or Calculation	618	104	722
Total	**11,485**	**2,516**	**14,001**

Description:
The number of decisions based on Tax Court decisions that have been received by Directorate of Tax Objection and Appeal and inputted into the system until December 31, 2023.
Source: Tax Dispute Information and Management System, Directorate of Tax Objection and Appeal

Based on the table above, the Court Decision declared Rejected, Eliminated from Disputes Lists, Unaccepted, and Added, 4,138 out of 13,279 decisions, indicating DGT's success in appeal disputes or lawsuits. The Court Decision with Partially Granted also counted as some of the appeal dispute or lawsuit material rejected by the Tax Court Panel of Judges, implying that DGT won at some part. Thus, DGT's success rate for appeals and lawsuits at the Tax Court 2023 reached 41.14 percent.

Several dispute and appeal handling strategies implemented by DGT in 2023 include:

a. compiling standardization of legal arguments for handling tax disputes;
b. conducting a structured, orderly, and measurable case title to strengthen arguments on a disputed object through input from case title participants, as well as to hone the analytical skills of Objection Reviewers in viewing a case;
c. coordinating with related units regarding confirmation of legal disputes and evidentiary disputes;
d. delegate the handling of appeals and lawsuits from the Head Office to RTOs for taxpayer cases registered with Large Taxpayers Regional Tax Office, effective January 1, 2022, based on Kepdirjen No. KEP-393/PJ/2021 and RTOs in other Jakarta areas, effective October 1, 2022, based on Kepdirjen No. KEP-444/PJ/2022;
e. increase the capacity of Objection Reviewers through training, technical assistance, focus group discussions, and sharing sessions; and
f. provide feedback to the unit regarding the results of appeals and lawsuits at the Tax Court.

3. Request for Reconsideration

Reconsideration is an extraordinary legal remedy at the Supreme Court level that DGT or the taxpayers can request. The parties to a case may file requests against appeal and lawsuit decisions through the Tax Court. A request for Reconsideration, including the Memory of Request for Reconsideration, shall be filed in writing within three months from the date the Tax Court sent the Tax Court Decision. The opponent party shall respond to the request for Reconsideration in writing the form of a Counter-Memory of Request for Reconsideration within 30 days from the date of notification of the request for Reconsideration application and the delivery of the Memory of Request for Reconsideration to such party.

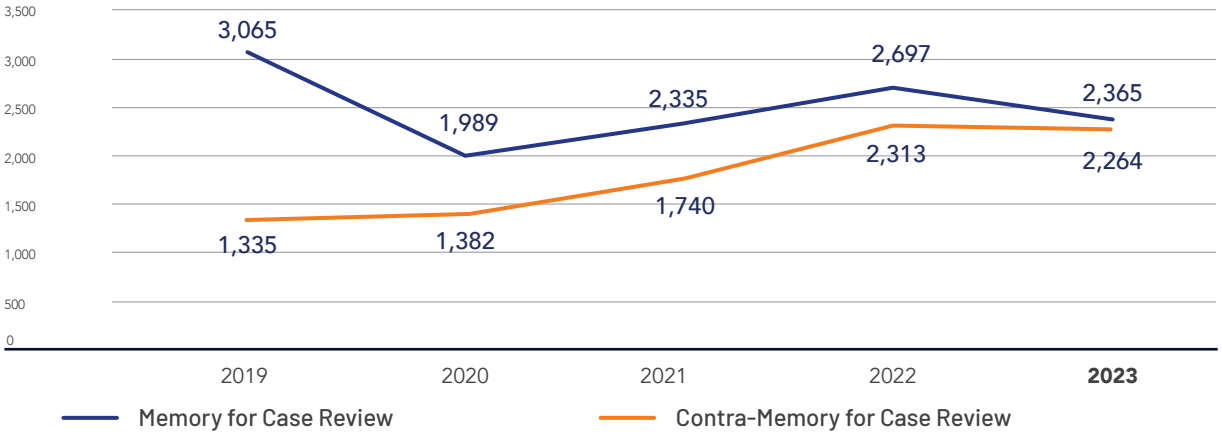
Throughout 2023, DGT processed 4,629 Request for Reconsideration, consisting of 2,365 Memory of Request for Reconsideration and 2,264 Counter-Memory of Request for Reconsideration. The Court Decisions of Reconsideration received by DGT in 2023 were 5,251, composed of 3,012 decisions where DGT was the applicant and 2,239 decisions where the taxpayer was the applicant.

Memory of Request for Reconsideration and Counter-Memory of Request for Reconsideration Drafted by DGT, 2023

Type of Tax	Memory of Request for Reconsideration	Counter-Memory of Request for Reconsideration	Total
Income Tax	800	844	1,644
VAT/Sales Tax on Luxury Goods	1,355	1,317	2,672
Land and Bulding Tax	39	33	72
Other (dispute)	171	70	241
Total	**2,365**	**2,264**	**4,629**

Source: Directorate of Tax Objection and Appeal

Memory of Request for Reconsideration and Counter-Memory of Request for Reconsideration Drafted by DGT, 2019–2023



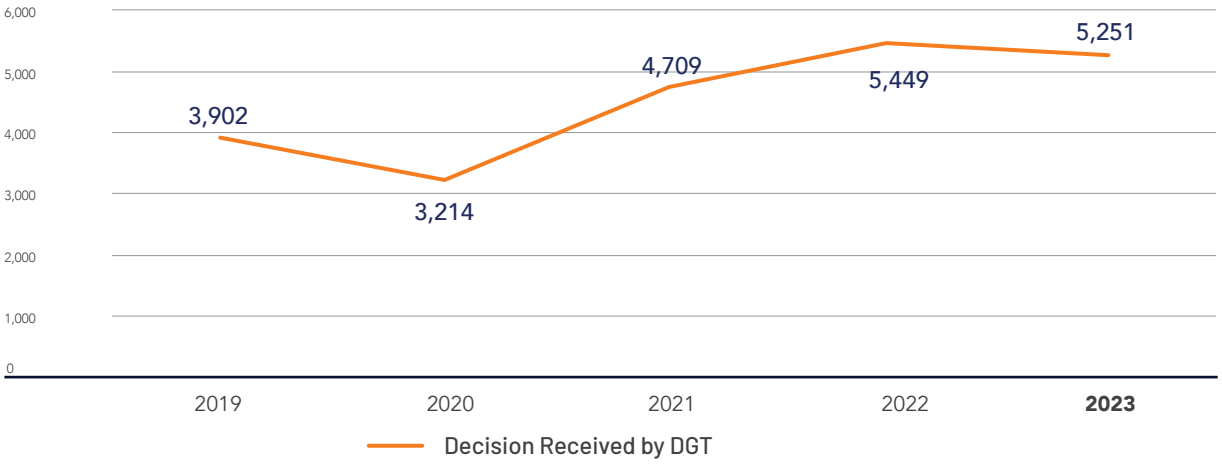
Source: Directorate of Tax Objection and Appeal

The Court Decision of Reconsideration According to the Applicant and Judgment Received by DGT, 2023

Applicant	Judgment				Total
	Fully Granted	Rejected	Temporary Decision	Unaccepted	
DGT	92	2,912	0	8	3,012
Taxpayer	248	1,943	17	31	2,239
Total	340	4,855	17	39	5,251

Source: Directorate of Tax Objection and Appeal

The Court Decision of Reconsideration Received by DGT, 2019–2023



Source: Directorate of Tax Objection and Appeal

The evaluation steps that DGT has conducted relating to the Tax Court Decision and handling of the request for Reconsideration were as follows:

a. developing a knowledge management system (KMS) for tax disputes, a web-based application that provides references from the results of evaluations of Tax Court decisions and Supreme Court decisions containing the opinions of DGT, opinions of taxpayers, considerations and rulings of the panel of judges, and the results of evaluations of a quo panel of judges;
b. compiling parameters for evaluating Tax Court decisions as an effort to standardize the implementation of evaluations of Tax Court decisions and handling requests for Reconsideration;
c. creating a book of tax dispute chapter containing a collection of recurring disputes provided with statistics of dispute wins and studies on a tax dispute; and
d. sending feedback to the relevant directorate on the results of the evaluation of the Tax Court decisions.

E. OTHER DISPUTE RESOLUTION OUTSIDE THE TAX COURT AND LEGAL ADVOCACY

1. Case Handling

The DGT advocacy unit mitigates legal risks and assists in handling legal resistance efforts or possible lawsuits. Throughout 2023, DGT institutions and employees faced various resistances carried out by the taxpayers through civil or state administrative lawsuits. The objects of the resistance were related to tax collection, audit, pre-trial court hearings for suspect determination, searches and seizures conducted by Civil Servant Tax Investigators, preliminary investigation, and reporting to law enforcement agencies that summoned DGT's employees as witnesses or experts.

In 2023, the Sub-Directorate of Advocacy, the advocacy unit at the Head Office level, handled 170 lawsuits and applications filed by taxpayers to the District Court, State Administrative Court, Commercial Court, and others. Of that number, 105 cases have been decided, comprising 96 winning and nine losing cases. There were 65 ongoing cases until the end of 2023.

Concerning pre-trial court hearing cases, taxpayers use legal loopholes by requesting the procedure with case objects that are outside the scope of pre-trial court hearing; for example, taxpayers mix up pre-trial court hearing objects in the form of the validity or otherwise of seizures and searches in connection with criminal acts with seizures in the context of tax collection actions or borrowing documents in the context of preliminary investigations.

Taxpayers' efforts to resist tax provisions that are considered detrimental to taxes often culminate in judicial reviews submitted to the Constitutional Court or the Supreme Court. Taxpayers do this if new laws and regulations come into effect or they face a concrete case.

In 2023, Sub-Directorate of Advocacy handled five judicial review cases examined, either at the Supreme Court or the Constitutional Court, as described in the following table.

The Ongoing Cases in Judicial Review Process at the Supreme Court and the Constitutional Court, 2023

No.	Case Register Number	Applicant	Object of Judicial Review Request	Status
Filed to the Constitutional Court				
1.	26/PUU-XXI/2023	Nurhidayat S.H.	Material testing of the Tax Court Law	Accepting the applicant's request (the Government lost)
2.	83/PUU-XXI/2023	Suharianingsih and PT. Putra Indah Jaya	Material testing of HPP Law	The applicant's request was partially accepted in the event that the preliminary investigations was not permitted to contain elements of coercive measures
3.	67/PUU-XXI/2023	Leonardo Siahaan	Material testing of HPP Law	Rejecting the applicant's request (the Government wins)
Filed to the Supreme Court				
4.	25/PER-PSG/VI/25P/HUM/2023	Tjong Lio Ie	Judicial review of PMK No. 177/PMK.03/2022 concerning Procedures for Preliminary Investigation of Tax Crime	The applicant's request was not accepted (the Government wins)
5.	16/PER-PSG/IV/16P/HUM/2023	Yimmy Stephanoes	Judicial review of PMK No. 142/PMK.010/2017 concerning Criteria and Details of Livestock, Feed Ingredients for Making Animal Feed, and Fish Feed whose Import and Delivery are Exempt from VAT and PMK No. 64/PMK.03/2022 concerning VAT on the Delivery of Certain Agricultural Products	The applicant's request was not accepted (the Government wins)

Source: Directorate of Tax Regulations II

2. Legal Advocacy

DGT advocacy unit provides assistance and legal consultation to DGT employees summoned to provide information as witnesses/experts by authorized parties, namely the Prosecutor's Office, Police, Corruption Eradication Commissions, and courts. In addition, the DGT advocacy unit also provides counseling to employees with suspect/defendant status and monitors the case's progress.

Throughout 2023, the DGT advocacy unit provided assistance or legal consultation in 495 cases, comprising 115 cases handled by Sub-Directorate of Advocacy and 380 cases handled by the RTO-level advocacy unit.

Legal Advocacy by the Advocacy Unit at DGT Head Office, 2023

Summoning Institution/ Advocacy Location	Frequency
Police	22
Corruption Eradication Commission	30
Prosecutor's Office	30
Courts	12
Other institutions	21
Total	115

Source: Directorate of Tax Regulations II

Cases Provided with Legal Advocacy by the Advocacy Unit at DGT Head Office, 2023

Types Legal Advocacy	Total Cases
Testimony of witnesses or experts related to corruption crimes	38
Testimony of witnesses or experts related to tax crimes and other general crimes	41
Hearings at the Commercial Court and meetings related to bankruptcy/suspension of debt payment obligations (PKPU)	7
Securing state-owned assets	15
Others	14
Total	115

Source: Directorate of Tax Regulations II

3. Legal Opinion

In 2023, the Sub-Directorate of Advocacy provided 43 legal opinions based on requests from DGT's offices or the sub-directorate's initiative, considering the urgency and usefulness of the matter. The legal opinion materials prepared by the Sub-Directorate of Advocacy include:

a. legal opinions on the preparation of drafts laws and regulations or other regulations below it;
b. legal opinions on the preparation of memorandums of understanding, contracts, joint agreements, and cooperation agreements between DGT and related institutions;
c. legal opinions related to the follow-up to the implementation of the Court Decision of Reconsideration;
d. requests for legal opinions related to tax collection and investigation of tax crimes against certain taxpayers;
e. opinions related to security measures for state-owned assets; and
f. opinions on requests for clarification or requests for Reconsideration and requests for explanation.

F. TAX SERVICES

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

DGT continues to improve its services to the public by strengthening the development of digital-based services through the Click, Call, Counter (3C) Program. The 3C is a service program with a channel priority concept to serve the taxpayers' needs through online channels, such as websites or mobile applications (Click). Suppose the taxpayers' needs still need to be met, taxpayers can contact (Call) the contact center via telephone, live chat, or other channels according to the development of Contact Center technology. As the last prioritized channel, the taxpayers can meet tax officers face-to-face at the tax office (Counter).

DGT continues to increase the number of digital service channels through the M-Pajak website and mobile app services. In 2023, DGT realized the development of the 3C program, which includes ten website services and mobile app services, namely the M-Pajak application (phase 2), which has undergone several feature developments.

Development of 3C Program, 2023

Website Services	Mobile App Services
1. Notification of useful period for depreciation of tangible fixed buildings 2. Notification of useful period for amortization of intangible assets 3. Notification of extension time of Annual Tax Return filing 4. Confirmation of investment value 5. Realization Report of Net Asset Investment for VDP 6. Realization Report of Net Asset Repatriation for VDP 7. Submission of Notification of Exemption from VAT for Public Houses, Guesthouses, Dormitories, and Owned Flats based on PMK No. 60 of 2023 8. Development of e-PBK version 2.0 9. Application for Notice of Tax Exemption of Conveyance Tax 10. Updates to the e-form that has accommodated the input of Decision on Pre-audit Refund of Tax Overpayment for tax years below 2022	1. eFIN service equipped with liveness detection technology 2. Know Your Customer with face recognition 3. Taxpayer profile 4. e-billing 5. Tax information (tax deadline, nearest tax offices location, tax regulations) 6. Tax Clearance Certificate (SKF) 7. Taxpayer Confirmation Status Info (iKSWP) 8. Document verification 9. Certificate of Fulfillment of PP No. 23 of 2018 Taxpayers Criteria

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

2. Performance of Contact Center Kring Pajak 1500200

DGT Information and Complaints Service Office (KLIP DJP), with the brand name Kring Pajak 1500200, is one of Indonesia's pioneers of government agency contact centers. This unit has provided services to the public for sixteen years. During that time, DGT continued developing various service platforms to optimize the functions the contact center could carry out.

In 2023, DGT developed 3C services and strengthened the back-end office in the contact center, which includes:
a. adding agent authority over 14 types of services following the development of DGT services;
b. adding services for changing individual taxpayer data, namely gender data and family card numbers; and
c. adding DGT Virtual Assistant (VA) service, which taxpayers can access via the pajak.go.id and an educational handbook.

Kring Pajak 1500200 Performance, 2023

Type of Services		Total
Information Services		
Call 1500200	Inbound	351,748 calls were answered out of 405.074 incoming calls
	Outbound	141,470 outgoing calls
X/Twitter @kring_pajak		134,968 tweets
Live chat pajak.go.id		227,749 chat
Email informasi@pajak.go.id		38,205 email
DGT chatbot/Virtual Assistant		893,554 users (sessions)
Complaint Services		
Call 1500200		942 were followed up from 46,784 complaints*
Email pengaduan@pajak.go.id		1,818 were followed up from 39.410 complaints*
Website pajak.go.id		33 were followed up from 3,712 complaints

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

In 2023, DGT evaluated service quality through a survey of satisfaction with the Kring Pajak 1500200 service support. The survey, which covered all services provided by KLIP DJP, including inbound, outbound, complaints, and social media services, yielded a positive outcome. The service satisfaction index obtained by KLIP DJP was a promising 86.97 percent, indicating a high level of customer satisfaction.

Service Support Satisfaction Index of Kring Pajak 1500200, 2022—2023

Type of Services	Score (%)	
	2023	2022
Inbound call	86.91	85.64
Outbound call	87.47	87.46
Complaint	85.61	85.45
Social Media	87.91	85.06
% Satisfaction Index	86.97	85.77

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

Total Agents of Kring Pajak 1500200, 2023

Type of Services	Total Agents
Inbound and outbound call agent	252
Complaint	22
Assessor	29
Trainer	16
Analyst	11
Total	330

Note: Inbound call and outbound call agents also run social media services.
Source: Workforce Management, Directorate of Tax Dissemination, Services, and Public Relations

3. Tax Complaint Service

Carrying out the mandate of Law No. 25 of 2009 on Public Services, DGT is committed to following up on complaint management by prioritizing fast and complete resolution. Management of service complaints refers to the guidelines stipulated in Director General of Taxes Regulation (Perdirjen) No. PER-07/PJ/2019 concerning Procedures for Managing Tax Complaints, which contain procedures for following up on tax service complaints and provisions on the time period for their resolution.

DGT provides various official channels as a means to file complaints related to tax services, including by letter or by coming directly to the tax office, the Kring Pajak 1500200, fax, complaint email, complaint site, Twitter, and live chat. As a form of commitment to resolving every complaint submitted by the public, DGT manages complaints received through the Tax Complaint Information System (SIPP) application, independently developed by DGT since 2010.

Complaints Received Through the Tax Complaint Information System by Criteria, 2022—2023

Criteria	Total	
	2023	2022
System and app	499	222
Settlement of taxpayer application	4	3
Personnel attitude	1	4
Procedures and regulations	-	-
Facilities and infrastructure	-	1
Voluntary Disclosure Program	-	11
Others	-	1
Total	504	242

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

9 days
the average time to resolve complaints on national level in 2023



4. Participation in Public Service Malls

To realize a proper public service system per the general principles of government, DGT participates in the Public Service Malls (MPP) by referring to the Permenpan RB No. 23 of 2017 concerning the Implementation of Public Service Mall. In the scope of DGT, further guidelines regarding the implementation of MPP are regulated in Perdirjen No. PER-04/PJ/2019 concerning Certain Tax Services in One-Stop Integrated Services.

The implementation of MPP is a collaborative effort, coordinated by the local government, which carries out functions in investment and one-stop integrated services. Throughout 2023, 21 RTOs have actively participated in MPP in 87 local governments.

DGT Offices Participating in Public Service Malls (MPP), 2023

No.	RTO	Units in Charge of MPP	MPP Organizer from Local Governments
1.	Aceh RTO	Banda Aceh TO	Banda Aceh City Government
		Aceh Besar TO	Aceh Besar Regency Government
2.	Sumatera Utara II RTO	Tebing Tinggi TO	Tebing Tinggi City Government
		Kisaran TO	Asahan Regency Government
3.	Riau RTO	Pekanbaru MTO	Pekanbaru City Government
		Dumai TO	Dumai City Government
4.	Sumatera Selatan and Kepulauan Bangka Belitung RTO	• Palembang Seberang Ulu TO • Palembang Ilir Timur TO • Palembang Ilir Barat TO	Palembang City Government
5.	Jakarta Selatan I RTO	Jakarta Selatan I RTO	DKI Jakarta Provincial Government
6.	Banten RTO	Pandeglang TO	Pandeglang Regency Government
		Rangkasbitung TSDCO	Lebak Regency Government
		• Serpong TO • Pondok Aren TO	Tangerang Selatan City Government
		Cilegon TO	Cilegon City Government
7.	Jawa Barat I RTO	Purwakarta TO	Purwakarta Regency Government
		• Majalaya TO • Soreang TO	Bandung Regency Government
		Cimahi TO	Bandung Barat Regency Government
		Sumedang TO	Sumedang Regency Government
		Cimahi TO	Cimahi City Government
8.	Jawa Barat II RTO	Bekasi MTO	Bekasi City Government
		• Cibitung TO • Cikarang Selatan TO • Cikarang Utara TO	Bekasi Regency Government
		Cirebon II TO	Cirebon Regency Government
		Kuningan TO	Kuningan Regency Government
		Karawang TO	Karawang Regency Government
9.	Jawa Barat III RTO	Bogor MTO	Bogor City Government

No.	RTO	Units in Charge of MPP	MPP Organizer from Local Governments
10.	Jawa Tengah RTO	• Semarang Gayamsari TO • Semarang Candisari TO • Semarang Timur TO • Semarang Selatan TO • Semarang Barat TO • Semarang Tengah TO	Semarang City Government
		Salatiga TO	Salatiga City Government
		Kendal TSDCO	Kendal Regency Government
		Demak TO	Demak Regency Government
		Jepara TO	Jepara Regency Government
		Pati TO	Pati Regency Government
		Blora TO	Blora Regency Government
		Tegal TO	Tegal Regency Government
		Ungaran TSDCO	Ungaran Regency Government
		Kudus TO	Kudus Regency Government
		Purwodadi TSDCO	Grobogan Regency Government
		Rembang TSDCO	Rembang Regency Government
		Batang TO	Batang Regency Government
11.	Jawa Tengah II RTO	Surakarta TO	Surakarta City Government
		Magelang TO	Magelang City Government
		Purwokerto TO	Banyumas Regency Government
		Karanganyar TO	Karanganyar Regency Government
		Boyolali TO	Boyolali Regency Government
		Klaten TO	Klaten Regency Government
		Karanganyar TO	Sragen Regency Government
		Sukoharjo TO	Sukoharjo Regency Government
		Purbalingga TO	Purbalingga Regency Government
		Kebumen TO	Kebumen Regency Government
			Purworejo Regency Government
12.	Jawa Timur I RTO	Surabaya MTO	Surabaya City Government
13.	Jawa Timur II RTO	Pamekasan TO	Pamekasan Regency Government
		Bangkalan TO	Bangkalan Regency Government
		Mojokerto TO	Mojokerto City Government
		• Gresik TO • Gresik MTO	Gresik Regency Government
		Bojonegoro TO	Bojonegoro Regency Government
		• Pacitan TSDCO • Ponorogo TO	Pacitan Regency Government
		• Sumenep TSDCO • Pamekasan TO	Sumenep Regency Government

No.	RTO	Units in Charge of MPP	MPP Organizer from Local Governments
		Sidoarjo Utara TO	Sidoarjo Regency Government
		Madiun TO	Madiun Regency Government
		Bangkalan TO	Sampang Regency Government
		Lamongan TO	Lamongan Regency Government
14.	Jawa Timur II RTO	• Malang Utara TO • Malang Selatan TO	Malang City Government
		Bangil TSDCO	Pasuruan City Government
		Probolinggo TO	Probolinggo City Government
		Lumajang TSDCO	Lumajang Regency Government
		Nganjuk TSDCO	Nganjuk Regency Government
		Banyuwangi TO	Banyuwangi Regency Government
		Tulungagung TO	Tulungagung Regency Government
		Trenggalek TSDCO	Trenggalek Regency Government
15.	Kalimantan Barat RTO	Singkawang TO	Singkawang City Government
		Sanggau TO	Sanggau Regency Government
		Kubu Raya TO	Kubu Raya Regency Government
16.	Kalimantan Selatan and Tengah RTO	Tanjung TO	Tabalong Regency Government
		Banjarbaru TO	Banjar Regency Government
		Marabahan TSDCO	Barito Kuala Regency Government
17.	Sulawesi Selatan, Barat, and Tenggara RTO	Sulawesi Selatan, Barat, and Tenggara RTO	Sulawesi Selatan Provincial Government
		Kendari TO	Kendari City Government
		Maros TO	Maros Regency Government
		Kolaka TO	Bombana Regency Government
		Parepare TO	Barru Regency Company
		Bantaeng TO	Bantaeng Regency Company
18.	Sulawesi Utara, Tengah, Gorontalo, and Maluku Utara RTO	Palu TO	Sulawesi Tengah Provincial Government
		Manado TO	Manado City Government
		Tobelo TO	Halmahera Utara Regency Government
19.	Bali RTO	• Denpasar Barat TO • Denpasar Timur TO	Denpasar City Government
		• Badung Selatan TO • Badung Utara TO	Badung Regency Government
20.	Nusa Tenggara RTO	Praya TO	Lombok Tengah Regency Government
		Kupang TO	Kupang City Government
21.	Papua, Papua Barat, and Maluku RTO	Jayapura TO	Jayapura City Government

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

5. Tax Service Satisfaction Evaluation

DGT conducted the Service Satisfaction and Tax Dissemination and Public Relations Effectiveness Survey in 2023 to improve the quality of public services and measure the satisfaction of the DGT service's users. DGT conducted this survey in collaboration with a third party, PT KOKEK.

The survey was conducted from September to November 2023 through recorded interviews using online media, such as WhatsApp and by phone. The respondents of this survey were 42,055 taxpayers from 352 tax offices.

Aspects of measuring the tax service satisfaction index include a) face-to-face services, b) online application services (among others, DJP online, e-registration), and c) services through other channels (among others, WhatsApp and email). Each assessment variable in the service satisfaction index is measured using a Likert scale of 1 to 4, then converted to 100.

Attributes of Service Satisfaction Evaluation in the Survey on Service Satisfaction and the Effectiveness of Tax Dissemination and Public Relations, 2023

Face-to-Face Services	Online App Services	Other Channels Services
• Compliance of service requirements with service type • Ease of service procedures • Compliance of service completion time with service standards • Collection of fees outside the applicable provisions • Compliance of service products with the results provided • Ability of officers in providing services • Friendliness of officers in providing services • Quality of facilities and infrastructure	• Ease of accessing the application • Ease of using the application (user-friendly) • Application design • Clarity of application user manual	• Availability of other channels • Ease of use of services through other channels • Smooth communication of other channels • Ability of other channel officers to serve

Source: Final Report of the Survey on Service Satisfaction and Effectiveness of Tax Dissemination and Public Relations in 2023, Directorate of Tax Dissemination, Services, and Public Relations

Based on the survey results, the DGT Service Satisfaction Index 2023 was 3.32; if converted into a percentage, it is equivalent to 82.96. The index results show that the taxpayers were satisfied with the tax services provided by DGT. There was a decrease in the score when compared to the previous year's service satisfaction index. This decrease in the score is inseparable from the differences in variables, especially in the face-to-face service survey.

DGT is dedicated to meeting and exceeding taxpayers' expectations. We will continue to strive for service quality improvements and make innovative changes to our services.

Tax Service Satisfaction Survey Results, 2022—2023

Aspect	Index	
	2023	2022
Face-to-face service	85.13	92.67
Online app service	81.00	89.63
Other channels service	82.74	87.68
Service Satisfaction Index	82.96	89.98

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

The Ministry of Finance also measured service satisfaction with the Faculty of Economics and Business, Universitas Gadjah Mada through the 2023 Service User Satisfaction Survey (SKPL). The survey was conducted from July 17 to August 31, 2023, accompanied by in-depth online interviews from August 8 to October 7, 2023. The 2023 SKPL was implemented in six major cities in Indonesia, such as Jakarta, Medan, Surabaya, Balikpapan, Makassar, and Ambon, involving 565 respondents.

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

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

Based on the survey results, the level of satisfaction of service users related to DGT tasks and functions was obtained, including:

a. the User's Satisfaction Index obtained by DGT is 4.25 on a scale 5. The index shows that service users are satisfied with the services provided by DGT. This value has increased by 0.09 points compared to the previous year's score. When compared to the index at the Ministry of Finance level, the satisfaction of DGT service users in 2023 tends to be lower by 0.18 points; and
b. the service with the highest satisfaction among the five services surveyed is the Tax Clearance Certificate, with an index of 4.29. Electronic filing of Annual Tax Returns via e-filing obtained the lowest satisfaction service with an index of 4.14.

DGT Service Satisfaction Index Based on the Ministry of Finance Customer Satisfaction Survey, 2022—2023

Satisfaction Level	Satisfaction Level	
	2023	2022
NPWP registration	4.28	4.17
Registration of Taxable Person for VAT Purposes	4.27	4.09
Annual Tax Return filing via e-filing	4.14	4.25
Generating billing codes electronically via e-Billing app	4.21	4.18
Application for a Tax Clearance Certificate	4.29	4.13
Service satisfaction index	4.25	4.16

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

G. TAX DISSEMINATION

Tax dissemination/education aims to increase tax awareness through tax knowledge, improve tax knowledge and skills, and increase tax compliance through changes in the behavior of taxpayers in exercising their rights and fulfilling their tax obligations.



Optimizing the tax education by tax instructors as part of the Compliance Committee through determining the Collaborative Selected Tax Dissemination Target List (DSPT) has succeeded in encouraging payments by taxpayers who have changed their behavior by Rp137.67 billion.

DGT implemented the following strategies in 2023 to attain effective and efficient tax dissemination/education:

a. determining dissemination efforts based on the compliance mapping provided by the CRM Integrated Risk Engine (IRE) and the CRM for tax education function. Through CRM, DGT categorizes taxpayers based on their risk levels, enabling the selection of appropriate dissemination methods and techniques tailored to each risk profile, thereby improving the effectiveness and efficiency of dissemination activities;
b. optimizing tax education activities through Compliance Committee procedures and collaborative determination of the Priority Target List for Securing Tax Revenue (DSP4);
c. conducting training, technical assistance, dissemination sessions, and workshops for tax instructors to enhance their technical and soft skills;
d. developing a learning management system and updating the microsite edukasi.pajak.go.id to enhance educational services; and
e. optimizing indirect dissemination through social media platforms such as Instagram Live and podcasts, aiming for broad information dissemination and adaptation to technological advancements.

Changes in taxpayer behavior after receiving tax dissemination:

39,709
taxpayers changed behavior in paying taxes

79,634
taxpayers changed behavior in filing tax return

Recapitulation of Tax Dissemination/Education Activities, 2023

No.	Subject	Frequency
Theme I : Improving tax awareness		
1.	General Rights and Obligations of Government Treasurers	3
2.	General Rights and Obligations of Corporate Taxpayers	10
3.	General Rights and Obligations of Individual Taxpayers	188
4.	Tax Awareness Inclusion - Overview, Objectives, Benefits, and Business Process of Tax Awareness Inclusion Program	294
5.	Tax Awareness Inclusion - Preparation of Lesson Plans for the Inclusion of Tax Awareness Subject in the Curriculum	59
6.	Other Tax Incentives	5
7.	NPWP and NIK Integration	91
8.	Tax Awareness - Citizens' Rights and Obligations - Taxes and Public Facilities	66
9.	Tax Awareness - Citizens' Rights and Obligations - Taxes and Law	1
10.	Tax Awareness - Citizens' Rights and Obligations - Taxes and State Finances (State Budget and Local Budget)	322
11.	Tax Awareness - Citizens' Rights and Obligations - Taxes and the State	422
12.	Tax Awareness - Citizens' Rights and Obligations - Taxes and Citizens	301
13.	Tax Awareness - Citizens' Rights and Obligations - Taxes with Religion	1
14.	Tax Awareness - Citizens' Rights and Obligations - Taxes with Social Justice	11
15.	Tax Awareness - Indonesian Taxation System - Principles of Taxation in Indonesia	3
16.	Tax Awareness - Indonesian Tax System - Tax Functions	510

No.	Subject	Frequency
17.	Tax Awareness - Indonesian Tax System - Types of Taxes in Indonesia	35
18.	Tax Awareness - Indonesian Taxation System - Tax Administration System in Indonesia	38
19.	Tax Awareness - Indonesian Taxation System - Tax Collection System in Indonesia	11
20.	Other subject	140
21.	Tax Return Filing and Tax Payment	283
22.	Administrative Business Process - Online NPWP Registration	8
23.	HPP Law and Their Derivatives	59
Theme II: Broaden tax knowledge and enhance tax skills		
24.	eSPOP - Electronic Tax Object Notification Letter	5
25.	Tax Invoice (Perdirjen No. PER-03/PJ/2022 as amanded by Perdirjen No. PER-11/PJ/2022)	90
26.	General Rights and Obligations of Government Treasurers	1,086
27.	General Rights and Obligations of Corporate Taxpayers	444
28.	General Rights and Obligations of Individual Taxpayers	1,082
29.	General Rights and Obligations of Taxable Person for VAT	209
30.	Tax Awareness Inclusion - Overview, Objectives, Benefits, and Business Process of Tax Awareness Inclusion Program	18
31.	Tax Awareness Inclusion - Preparation of Lesson Plans for the Inclusion of Tax Awareness Subject in the Curriculum	7
32.	Tax Incentives - PMK No. 239/PMK.03/2020	1
33.	Tax Incentives - PMK No. 44/PMK.03/2020	1
34.	Tax Incentives - PMK No. 18/PMK.03/2021	9
35.	Tax Incentives - PMK No. 21/PMK.010/2021	1
36.	Tax Incentives - Law No. 11 of 2020 (Ease of Doing Business Cluster in the Tax Sector)	4
37.	Other Tax Incentives	120
38.	NIK and NPWP Integration	2,759
39.	Tax Awareness - Citizens' Rights and Obligations - Taxes and Public Facilities	12
40.	Tax Awareness - Citizens' Rights and Obligations - Taxes and Law	10
41.	Tax Awareness - Citizens' Rights and Obligations - Taxes and State Finances (State Budget and Local Budget)	18
42.	Tax Awareness - Rights and Obligations of Citizens - Taxes and Law	73
43.	Tax Awareness - Rights and Obligations of Citizens - Taxes and Citizens	43
44.	Tax Awareness - Rights and Obligations of Citizens - Taxes and Religion	6
45.	Tax Awareness - Rights and Obligations of Citizens - Taxes and Democracy	3
46.	Tax Awareness - Rights and Obligations of Citizens - Taxes and Social Fairness	2
47.	Tax Awareness - Indonesian Taxation System – Taxation Principle in Indonesia	2
48.	Tax Awareness - Indonesian Tax System - Tax Functions	38
49.	Tax Awareness - Indonesian Taxation System - Types of Taxes in Indonesia	30
50.	Tax Awareness - Indonesian Taxation System - Tax Administration System in Indonesia	23

No.	Subject	Frequency
51.	Tax Awareness - Indonesian Taxation System - Tax Collection System in Indonesia	6
52.	Other subject	1,124
53.	Periodic Tax Return Filing of Article 21 Income Tax	205
54.	Periodic Tax Return Filing of Article 15 Income Tax	2
55.	Periodic Tax Return Filing of Article 21 Income Tax for Government Institutions	196
56.	Periodic Tax Return Filing of Article 22 Income Tax	1
57.	Periodic Tax Return Filing of Article 23 Income Tax	6
58.	Periodic Tax Return Filing of Article 4 paragraph (2) Income Tax	7
59.	Periodic Tax Return Filing of Unified Income Tax	440
60.	Periodic VAT Return Filing	219
61.	Annual Tax Return Filing	4,144
62.	Electronic Annual Tax Return Filing	3,648
63.	Stamp Duty Payment	21
64.	Payment of Land and Building Tax for Other Sectors	3
65.	Payment of Land and Building Tax for the Plantation Sector	4
66.	Land and Building Tax Payment for Mining Sector for Mineral and Coal Mining	2
67.	Payment of Land and Building Tax for Mining Sector for Oil and Natural Gas Mining	1
68.	Other Indirect Tax Payments	1
69.	Payment for Sales of Stamped Objects	4
70.	Final Income Tax Payment	143
71.	Final Income Tax Payment of PP No. 23 of 2018	236
72.	Income Tax Payment for Petroleum	1
73.	Income Tax Payments for Other Non-Oil and Gas	2
74.	Payment of Article 19 (Income Tax Asset Revaluation)	2
75.	Payment of Article 21 Income Tax	105
76.	Payment of Article 22 Income Tax	14
77.	Payment of Article 22 Income Tax on Import	1
78.	Payment of Article 23 Income Tax	23
79.	Payment of Article 25/29 Income Tax for Companies	67
80.	Payment of Article 25/29 Income Tax for Individuals	45
81.	Payment of Article 26 Income Tax	4
82.	Domestic VAT Payment	179
83.	Import VAT Payment	4
84.	Other VAT Payments	31
85.	Domestic Sales Tax on Luxury Goods Payment	6
86.	Payment for Interest/Fines and Income Tax Collection	25

No.	Subject	Frequency
87.	Payment for Interest/ Fines and VAT Collection	4
88.	Tax Transfer	332
89.	VAT Withholding on the Delivery of Certain LPG (PMK No. 220/PMK.03/2020)	3
90.	Tax Collection by Distress Warrant	23
91.	Voluntary Disclosure Program	44
92.	Administrative Business Process - Online NPWP Registration	41
93.	Coretax Business Process	81
94.	Job Creation Law	47
95.	HPP Law and Their Derivatives	1,689
Theme III: Improve tax awareness through behavioral change		
96.	Tax Invoice (Perdirjen No. PER-03/PJ/2022 as amanded by Perdirjen No. PER-11/PJ/2022)	4
97.	General Rights and Obligations of Government Treasurers	11
98.	General Rights and Obligations of Corporate Taxpayers	25
99.	General Rights and Obligations of Individual Taxpayers	51
100.	General Rights and Obligations of PKP Taxpayer	2
101.	NIK and NPWP Integration	30
102.	Tax Awareness - Citizens' Rights and Obligations - Taxes and State Finances (State Budget and Local Budget)	1
103.	Tax Awareness - Citizens' Rights and Obligations - Taxes and the State	2
104.	Tax Awareness - Citizens' Rights and Obligations - Taxes and Citizens	2
105.	Tax Awareness - Indonesian Tax System - Types of Taxes in Indonesia	1
106.	Tax Awareness - Indonesian Taxation System - Tax Administration System in Indonesia	1
107.	Other subject	8
108.	Periodic Tax Return Filing of Article 21 Income Tax	324
109.	Periodic Tax Return Filing of Article 15 Income Tax	1
110.	Periodic Tax Return Filing of Article 21 Income Tax for Government Institutions	41
111.	Periodic Tax Return Filing of Article 22 Income Tax	1
112.	Periodic Tax Return Filing of Article 23 Income Tax	17
113.	Periodic Tax Return Filing of Article 4 paragraph (2) Income Tax	9
114.	Periodic Tax Return Filing of Unified Income Tax	114
115.	Periodic VAT Return Filing	616
116.	Annual Tax Return Filing	5,416
117.	Electronic Annual Tax Return Filing	2,593
118.	Land and Building Tax Payment for Forestry Sector	1
119.	Payment of Land and Building Tax for the Plantation Sector	1
120.	Land and Building Tax Payment for Mining Sector for Mineral and Coal Mining	3
121.	Payment of Land and Building Tax for Mining Sector for Oil and Natural Gas Mining	1
122.	Coal Sales Tax Payment	2

No.	Subject	Frequency
123.	Final Income Tax Payment	4,824
124.	Final Income Tax Payment of PP No. 23 of 2018	4,011
125.	Payment of Article 21 Income Tax	465
126.	Payment of Article 22 Income Tax	58
127.	Payment of Article 22 Income Tax on Import	1
128.	Payment of Article 23 Income Tax	203
129.	Payment of Article 25/29 Income Tax for Companies	1,190
130.	Payment of Article 25/29 Income Tax for Individuals	1,120
131.	Payment of Article 26 Income Tax	12
132.	Domestic VAT Payment	2,252
133.	Import VAT Payment	1
134.	Other VAT Payments	5
135.	Domestic Sales Tax on Luxury Goods Payment	6
136.	Payment for Interest/Fines and Income Tax Collection	1,741
137.	Payment for Interest/ Fines and VAT Collection	751
138.	Domestic Sales Tax on Luxury Goods Payment	1
139.	Tax Transfer	2
140.	VAT Withholding on the Delivery of Certain LPG (PMK No. 220/PMK.03/2020)	2
141.	Tax Collection by Distress Warrant	52
142.	Voluntary Disclosure Program	2
143.	Coretax Business Process	7
144.	HPP Law and Their Derivatives	25
Total		48,152

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

1. Tax Awareness Inclusion

Tax Awareness Inclusion is an initiative undertaken by DGT in collaboration with education stakeholders to instill tax awareness among students and educators by integrating tax awareness materials into curricula, learning processes, and educational resources.

The Tax Awareness Inclusion Program, initiated by DGT in 2013, focused on implementation at the tertiary level involving 483 universities and continues to expand the program's implementation at the high school and junior high school levels.



In 2023, DGT implemented Tax Awareness Inclusion in various activities as described bellow:

a. Pajak Bertutur 2023

Pajak Bertutur, or Tax Literacy, is a campaign under the Tax Awareness Inclusion in education to educate Indonesia's younger generation about taxation early on. The 2023 Pajak Bertutur campaign marked its seventh year and served as the highlight event for the 2023 National Tax Day celebration. It was conducted simultaneously by all DGT offices, engaging 31,404 participants from 595 schools. The theme for 2023 was "Tax Awareness: A Proof of Care for the Nation."

The national-level 2023 Pajak Bertutur event was held on August 12, 2023, at SMAN 1 Bahodopi, Morowali, Sulawesi Tengah, and was broadcast live on the DitjenPajakRI YouTube channel. Distinguished attendees included the Morowali Regent, Mr. Taslim, the Morowali Polytechnic of Metal Industry Director, and several local officials.

As part of the 2023 campaign and to promote Tax Awareness Inclusion, DGT organized the 2023 Tax Speaking Contest, featuring a short film competition for students and general categories and a digital picture book creation contest for early-age children in similar categories.

b. *Scientax* Publishing: Indonesian Taxation Scientific Study Journal

Scientax is a scholarly tax journal published by DGT. It presents research findings in theoretical and empirical studies of taxation issues and challenges in Indonesia or compares them with those of other countries.

As per the results of the Scientific Journal Accreditation Period I in 2022 and the issuance of the Directorate General of Higher Education, Research, and Technology of the Ministry of Education, Culture, Research, and Technology Decree No. 105/E/KPT/2022, Scientax achieved accreditation at SINTA 4.

In 2023, DGT published two editions of Scientax: Vol. 4 No. 2 (April 2023): Taxes Are the Epicentrum of Growth and Vol. 5 No. 1 (October 2023): Navigating Changes, Embracing the Tax Reform. Scientax is accessible at https://ejurnal.pajak.go.id/.

c. Pajak Berisyarat

As part of the Business Development Services (BDS) program, in 2023, DGT, in collaboration with the National Commission on Disabilities (KND), held *Pajak Berisyarat* means Tax Signs. This initiative was carried out on December 7, 2023, commemorating International Day of Persons with Disabilities to facilitate entrepreneurship training for the Kawan Tuli (Deaf Friends) community in Cawang, East Jakarta.

DGT organized Pajak Berisyarat through entrepreneurship training that focuses on digital product industry skills through the provision of materials and product photography technique training. The collaboration between DGT and KND is a form of DGT's commitment to equality in providing inclusive tax education.

In addition to providing training, DGT facilitated a session to share experiences from a person with disabilities who has succeeded in developing a business in the field of special transportation for people with disabilities, namely Founder Difa Bike, Triyono.

d. Piloting Activities for Tax Awareness Inclusion at the Junior High School Level

In 2023, DGT expanded the Tax Awareness Inclusion to primary and secondary education levels through a pilot program at junior high schools within the jurisdictions of Jawa Timur I RTO, Jawa Timur II RTO, and Jawa Timur III RTO. In collaboration with the Education Agency of Surabaya and the Education and Culture Agency of Malang, DGT held coordination and audience sessions on September 6–7, 2023, to discuss implementing the program.

DGT also conducted training on Tax Awareness Inclusion for junior high schools in Malang and Surabaya on October 30–31, 2023. The program included signing agreements with the Education and Culture Agency of Malang, delivering educational subjects, and aligning perspectives with inclusion partners.

DGT aspires to create a tax-awareness golden generation capable of producing innovative and creative contributions toward building a progressive Indonesia.

2. Business Development Services

BDS is a DGT initiative that provides training and mentoring in tax and entrepreneurship to support MSMEs. The program covers tax-related topics and offers additional subjects to help MSMEs develop their businesses.

In 2023, DGT partnered with GoTo for a hybrid educational event targeting MSMEs under the jurisdiction of Banten RTO. The theme "MSMEs Go Digital Market: Boost Income Through Digitization and Understand Business Taxation" included motivational sessions and entrepreneurship tips by GoNusantara trainer Charisma Wibowo.

3. Tax Class

Tax Classes are one-to-many educational sessions conducted online or in hybrid formats by Tax Instructors within DGT offices. In 2023, these classes covered a variety of topics, including Annual Tax Returns filing, eFIN activation, HPP Law, Job Creation Law, VDP, tax incentives, NIK and NPWP integration, Coretax impacts on taxpayers, and provisions under the Job Creation Law.

Tax Class

20,165 times held throughout 2023 with a total of

569,017 participants



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

4. Tax Volunteers

DGT utilizes third-party engagement through the Tax Volunteer program to reach a broader audience for tax education initiatives. In 2023, the Tax Volunteer, which has been running since 2017, was expanded into Relawan Pajak untuk Negeri, abbreviated to Renjani, which means Tax Volunteer for Country. As part of this development, all Renjani activities are documented in the Renjani application and are accessible via the tax education portal at https://edukasi.pajak.go.id/Renjani.

Renjani's activities include assistance with filing the Annual Tax Return. Renjani can also assist in BDS, conduct tax classes, and perform public relations functions.

7,338 students
527 non-students
number of Tax Volunteers in 2023

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

5. Tax Dissemination Effectiveness Survey

In 2023, DGT conducted the Service Satisfaction and Tax Dissemination and Public Relations Effectiveness Survey, partly to measure the effectiveness of the information and media used in tax education. The survey was carried out from September to November 2023 via questionnaires completed by 34,727 respondents registered at 352 tax offices.

The effectiveness index for tax dissemination was assessed based on the effectiveness index for offline dissemination and the effectiveness index for online dissemination. Each assessment variable for these indices was measured using a Likert scale ranging from 1 to 4, then converted into a scale of 100.

Based on the survey, DGT achieved a tax dissemination effectiveness index of 81.66, indicating that respondents perceived DGT's dissemination efforts as effective.

Tax Dissemination Effectiveness Index in 2023	
81.66	
Face-to-Face Dissemination	Online Dissemination
81.51	**81.81**

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

Recommendations for improvement that DGT should undertake, based on the low scores identified in both online and offline dissemination methods, primarily relate to the need for enhanced tax education materials, including:

a. grouping dissemination participants based on the materials needed or the taxpayers' backgrounds;
b. conducting dissemination sessions on the latest issues relevant to taxpayers, especially in cases of regulatory or policy changes;
c. organizing periodic dissemination sessions to ensure the continuity and coherence of the materials provided; and
d. adjusting the duration of tax dissemination activities to suit participants' needs better.

H. INTERNATIONAL TAXATION

1. Tax Treaty

Tax treaty is a bilateral tax agreement that regulates the distribution of taxation rights on income earned or received by residents of one or both contracting parties. Tax treaty is formed to avoid double taxation by the country of domicile and the source country on the same income and to prevent tax avoidance and evasion.

The Indonesian Government strives to maintain and secure state revenues from tax avoidance and evasion. The prevention of double taxation is regulated by limiting the taxation rights of the source country to income arising from its jurisdiction. The objectives of holding a tax treaty are as follows.

a. preventing double taxation, as well as preventing tax avoidance and tax evasion;
b. providing equal standing in terms of taxation between the two countries;
c. increasing investment and human resources;
d. exchange of information through the Exchange of Information (EOI) to prevent tax avoidance; and
e. dispute resolution through Mutual Agreement Procedures (MAP) and assistance in taxation.

Based on Article 32A of the Income Tax Law, the Government is authorized to enter into agreements with governments of other countries to avoid double taxation and prevent tax evasion.

71 Tax Treaties

Indonesia had established with applicable partner countries/ jurisdictions, by the end of 2023.



In line with the implementation of the multilateral instrument on tax treaty (MLI) provisions, DGT has issued 30 circulars regarding the modification of articles of Indonesia's tax treaties with partner countries/jurisdictions. A total of 21 circulars have been issued in 2021, 5 circulars issued in 2022, and an additional four circulars issued in 2023.

List of Circular Letters regarding Multilateral Instrument (MLI) as of the end of 2023

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
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
27.	China	SE-03/PJ/2023
28.	Thailand	SE-04/PJ/2023
29.	Seychelles	SE-05/PJ/2023
30.	Spain	SE-06/PJ/2023

Source: Directorate of International Taxation

2. Handling the Practice of the Base Erosion and Profit Shifting

Base Erosion and Profit Shifting (BEPS) is a tax avoidance strategy generally carried out by multinational companies by exploiting loopholes in tax regulations in various countries. BEPS can be detrimental and a threat to countries that apply standard or high tax rates in their tax systems and can encourage the creation of injustice in the global economy.

The practice of BEPS can reduce a country's tax revenue base as multinational companies shift their profits to countries with lower tax rates or no taxes (double non-taxation). To minimize the impact of BEPS, tax authorities worldwide participate in the BEPS Project initiated by the G20 and OECD.

The BEPS issue is one of the G20's priority agendas that must be resolved. The BEPS Project issued 15 Action Plans containing domestic and international instruments for tax authorities to address BEPS. Indonesia has officially become an associate member of the Inclusive Framework on BEPS and has stated its readiness to implement four minimum standards into domestic provisions in Indonesia, namely:

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

By the end of 2023, Indonesia had implemented the four BEPS minimum standards and 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 2023

BEPS Action Plan	Description
Action 1 Tax Challenges Arising from Digitalisation	• Indonesia, as an associate 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. • PP No. 55 of 2022 concerning Adjustment of Income Tax Regulations.
Action 2 Neutralising the effects of hybrid mismatch arrangements	• PP No. 55 of 2022 concerning Adjustment of Income Tax Regulations still needs to include a General Anti-Avoidance Rule (GAAR) addressing tax provisions related to hybrid mismatch practices. • A study on Hybrid Mismatch Arrangements is currently being developed as the foundation for drafting a PMK on Hybrid Mismatch Arrangements.
Action 3 Controlled Foreign Company (CFC)	• PP No. 55 of 2022 concerning Adjustment of Income Tax Regulations. • PMK No. 93/PMK.03/2019 as amended by PMK No. 107/PMK.03/2017 concerning 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 PMK No. 107/PMK.03/2017 as amended by PMK No. 93/PMK.03/2019.
Action 4 Limitation on Interest Deductions	• PP No. 55 of 2022 concerning Adjustment of Income Tax Regulations. • Indonesia applies the Debt-to-Equity Ratio (DER) method to impose interest expenses. PMK No. 169/PMK.010/2015 and Perdirjen No. PER-25/PJ/2017 stipulate that the maximum allowable interest expense deductible against equity is 4:1.
Action 5 Harmful Tax Practices	• Perdirjen No. PER-24/PJ/2018 concerning Procedures for Spontaneous Exchange of Information in the Context of Implementing International Agreements. • As of 2022, 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 2023 is currently in the FHTP assessment process.

BEPS Action Plan	Description
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. • Perpres No. 77 of 2019 concerning the Ratification of the Multilateral Convention to Implement Tax Treaty Measures to Prevent Base Erosion and Profit Shifting. • Perdirjen No. PER-25/PJ/2018 concerning Procedures for Implementing Tax Treaty (revoking Perdirjen No. PER-10/PJ/2017).
Action 7 Permanent Establishment Status	The MLI has been signed, and by the end of 2023, 30 circular letters regarding the implementation of the MLI have been issued.
Action 8-10 Transfer Pricing	• PP No. 55 of 2022 concerning Adjustment of Income Tax Regulations. • PMK 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. • PMK No. 22/PMK.03/2020 concerning Procedures for Implementing Advance Pricing Agreement.
Action 13 Country-by-Country Reporting	• PMK 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. • Perdirjen No. PER-29/PJ/2017 concerning Procedures for Managing Country-by Country Reports.
Action 14 Mutual Agreement Procedure	• PP No. 50 of 2022 concerning Procedures for Exercising Rights and Fulfilling Tax Obligations. • PMK No. 49/PMK.03/2019 concerning Procedures for Implementing Mutual Agreement Procedures (which revokes PMK No. 240/PMK.03/2014). • PMK 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.
Action 15 Multilateral Instrument	• PP No. 55 of 2022 concerning Adjustment of Income Tax Regulations. • The signing of MLI on June 7, 2017, by the Minister of Finance. • Perpres No. 77 of 2019 concerning the Ratification of the Multilateral Convention to Implement Tax Treaty Measures to Prevent Base Erosion and Profit Shifting. • The MLI has been signed, and up to 2023, 30 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 used to resolve issues related to implementing tax treaties. Technical provisions regarding MAP are regulated in PMK No. 172 of 2023 and Perdirjen No. PER-16/PJ/2020.

A request for MAP can be filed by the applicant (domestic Indonesian taxpayer or Indonesian citizen), the Director General of Taxes, or an authorized tax treaty partner country/jurisdiction official. Such a request could be submitted when an erroneous tax treatment arises, including tax imposition/withholding that is not following tax treaty, which results in double taxation, determination of status as a domestic tax subject in the tax treaty partner country/jurisdiction (dual resident), discrimination in tax treatment, or misinterpretation of tax treaty provisions.

The request for MAP can be filed simultaneously with the request of domestic taxpayers to file objections by Article 25 of KUP Law, an appeal as referred to in Article 27 of KUP Law, and a reduction or cancellation of an incorrect tax assessment letter as referred to in Article 36 paragraph (1) letter b of KUP Law.

As a member of the G20 and BEPS Associate, Indonesia is committed to implementing the minimum standards of the BEPS action plan, one of which is BEPS Action 14. This Action aims to ensure that international tax dispute handling can be implemented quickly, effectively, and efficiently. To ensure that the implementation of MAP follows the above minimum standards, the OECD Forum on Tax Administration of MAP (FTA-MAP) conducted a peer review of Indonesia and 53 other countries until 2023.

MAP Case Handling, 2023

Description	Total
Outstanding request as of January 1, 2023	42
New requests as of December 31, 2023	25
Settled requests as of December 31, 2023	21
Outstanding request as of December 31, 2023	46

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 the taxpayer or between the Director General of Taxes and the authorized official of the tax treaty partner country/jurisdiction to determine a fair price or fair profit in advance and agree on the criteria in determining the transfer price for taxpayer transactions with related parties.

There are two types of APA, namely unilateral APA and bilateral APA. Unilateral APA is a transfer price agreement between DGT and domestic taxpayers. Bilateral APA is a transfer price agreement between DGT and the tax authority of the partner country/jurisdiction related to the taxpayer's affiliated transactions in two countries/ jurisdictions.

Domestic taxpayers can file an APA application to the Director General of Taxes for affiliated transactions based on the taxpayer's initiative, in the form of a unilateral APA application or bilateral APA, or a written notification from the Director General of Taxes in connection with a Bilateral APA application submitted by a foreign taxpayer to the authorized official of the tax treaty partner.

Bilateral APA is implemented through negotiations with the tax authority of the partner country/jurisdiction within the MAP framework. Bilateral APA and unilateral APA are valid for a maximum of five tax years before the APA application is filed and can be rolled back for a maximum of five tax years before the APA application is filed as long as the Notice of Tax Assessment of Corporate Income Tax has not been issued. Taxpayers must file an APA application within 12 months to 6 months before starting the APA period.

Several benefits of APA for DGT and taxpayers, namely:

a) providing legal certainty over the value of taxpayers' affiliated transactions;
b) eliminating double taxation;
c) preventing transfer pricing disputes since affiliated transactions covered by APA will not be corrected in future audits as long as the taxpayer implements all provisions in the APA;
d) protecting the tax base according to the taxation rights of each country so that the tax base and its revenues can be measured and maintained during the APA period;
e) saving taxpayers' or DGT's resources related to audits;
f) increasing the trust of the world community in Indonesia's commitment to preventing and resolving transfer pricing disputes, which will ultimately increase investment attractiveness;
g) reduce taxpayer compliance costs because APA submission is free of charge, saves time, and taxpayers avoid prolonged tax disputes;
h) encourage the creation of cooperative taxpayer compliance; and
i) create a conducive business climate for taxpayers.

APA Handling, 2023

Description	Unilateral APA	Bilateral APA
Outstanding requests as of January 1, 2023	17	36
New requests as of December 31, 2023	10	20
Settled requests as of December 31, 2023	5	18
Outstanding requests as of December 31, 2023	22	38

Source: Directorate of International Taxation

5. Tax Information Exchange

Exchange of Tax Information (EOI) is one of the cooperation instruments that continues to be promoted by DGT to prevent tax avoidance, tax evasion, and misuse of double tax avoidance agreements through cross-border or jurisdictional transactions.

EOI is implemented based on the tax treaty, the Agreement for the Exchange of Information Relating to Tax Needs (Tax Information Exchange Agreement), or the Multilateral Agreement on Mutual Administrative Assistance in Tax Matters.

DGT has proactively expanded the information exchange network with partner countries/jurisdictions worldwide.

Tax Information Exchange Network Based on Indonesia's International Agreements, 2023

Type of International Agreement	Partner Countries/Jurisdictions
Tax Treaty	71*
Tax Information Exchange Agreement	6
Convention on Mutual Administrative Assistance in Tax Matters	139

Note:
*) As of December 31, 2023, Indonesia has 71 tax treaties that have been effectively applied. However, two tax treaties do not contain an information exchange clause: 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

In 2023, DGT sent 174 requests for information to various partner countries/jurisdictions (outbound Exchange of Information on Request-EOIR) and received 162 responses from partner countries/jurisdictions.

In addition to making requests for information exchange with partner countries/jurisdictions, in 2023, DGT also received 33 requests for information exchange from partner countries/jurisdictions (inbound EOIR). DGT has processed all inbound EOIRs under applicable international tax agreements.

EOIR Performance, 2023

Outbound EOIR		Inbound EOIR	
Description	**Total**	**Description**	**Total**
Number of outstanding outbound EOIR (the number of outbound EOIR from previous years that are still in the process of collecting information by partner countries/ jurisdictions) at the beginning of 2023	106	Number of outstanding inbound EOIR (the number of inbound EOIR from previous years that are still in the process of collecting information by partner countries/ jurisdictions) at the beginning of 2023	3
Number of outbound EOIRs delivered throughout 2023	174	Number of inbound EOIR received throughout 2023	33
Number of outbound EOIR requests	280	Number of inbound EOIR requests	36
Completed	60	Klarifikasi ke CA negara/yurisdiksi mitra	6
Withdrawn (2023 and outstanding from previous years)	1	Withdrawn (2023 and outstanding from previous years)	4
Completed (already/fully responded to partner country/jurisdiction)	162	Completed (already/fully responded to partner country/jurisdiction)	27
Not yet or partially responded	117	Outstanding inbound EOIR (still in the process of collecting information)	5

Source: Directorate of International Taxation

DGT offices that receive information on outbound EOIR as a response from the competent authority (CA) of the partner country/jurisdiction must file a report on the use of information 30 days after the response is received. The report on using information is intended to measure the usefulness of the information obtained for supervision, inspection, and law enforcement activities for taxpayers.

DGT strives to provide information for partner countries/jurisdictions under the inbound EOIR mechanism and will continue to strive to improve the effectiveness of the implementation of information exchange. Fulfillment of inbound EOIR includes searching for information on the DGT information system, requests for information to financial institutions, and requests for information to DGT offices.

b. Spontaneous Exchange of Information

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

In 2023, 32 inbound spontaneous EOIs were received by DGT and forwarded to the relevant offices. In addition, DGT sent one outbound spontaneous EOI to the partner country/jurisdiction.

c. Automatic Exchange of Information

Automatic exchange of information (AEOI) is an exchange of information carried out at certain times, periodically, systematically, and continuously on information regarding matters related to taxation from CA in Indonesia to CA in partner countries/partner jurisdictions or vice versa.

The following describes three categories of AEOI along with their implementation throughout 2023, namely:

a. AEOI on withholding tax data, namely the exchange of information containing income transactions sourced from Indonesia in one tax year related to/received by taxpayers (tax residents) who state that they are residents/entities of partner countries/partner jurisdictions or vice versa. In 2023, DGT received AEOI information on withholding tax data from 5 partner countries/jurisdictions (inbound withholding) and sent AEOI information on withholding tax data to 5 partner countries/jurisdictions (outbound withholding).
b. AEOI on country-by-country report data (AEOI CbCR). CbCR is a report containing information on income allocation, taxes paid, and business activities per country or jurisdiction of all members of the taxpayer business group, both domestically and abroad. It is also a list of taxpayer business group members and main business activities per country or jurisdiction. CbCR is exchanged at certain times periodically, systematically, and continuously. In 2023, DGT received CbCR information from 56 partner countries/partner jurisdictions (inbound CbCR) and sent CbCR information to 31 partner countries/partner jurisdictions (outbound CbCR).
c. AEOI for financial information (AEOI Common Reporting Standard/CRS). DGT is committed to and has implemented AEOI CRS to collect information from financial institutions (FIs) and automatically exchange this information with partner countries/jurisdictions annually. In 2023, DGT received financial information from 95 partner countries/jurisdictions for Indonesian financial account holders or Indonesian taxpayers (inbound AEOI CRS) and has sent financial information to 80 partner countries/jurisdictions for foreign financial account holders or foreign tax subjects (outbound AEOI CRS).

DGT actively disseminates financial information to FIs through dissemination activities to implement the obligation to register as a Reporter FI, carry out financial account identification procedures (due diligence), and file reports containing financial information. DGT also conducts one-on-one meetings with FIs to convey issues related to reports filed by FIs and feedback from partner countries/jurisdictions.

DGT also supervises FIs in fulfilling obligations related to implementing AEOI CRS. The number of registered FIs required to file customer financial information reports associated with AEOI CRS until December 31, 2023, is 8,663.

Financial Institutions Required to File Customer Financial Information Reports related to AEOI CRS, 2023

Types of Financial Institutions	Reporter	Non-reporter
Financial services institution	5,024	663
Other financial services institutions	422	188
Other Entities	2,033	228
Total	7,478	1,079

Source: Directorate of International Taxation

SUPPORTING FUNCTION OVERVIEW

A. ORGANIZATIONAL DEVELOPMENT

The development of economic potential in a region raises the urgency of providing tax services and optimizing tax revenue. Changes in economic potential have prompted DGT to restructure its organization concerning the location and work area of its vertical units as regulated in PMK No. 184/PMK.01/2020 concerning Amendments to PMK No. 210/PMK.01/2017 concerning the Organization and Work Procedures of Vertical Units of DGT.

Labuan Bajo in West Manggarai, with a 4.12 percent GRDP growth, is a rapidly developing region designated as a National Tourism Strategic Area and a Super Priority Tourism Destination. Similarly, Morowali Regency has experienced significant economic growth driven by the expansion of the nickel processing industry.

In 2023, DGT issued Kepdirjen No. KEP-218/PJ/2023, which includes changes to the locations and work areas of Poso TO, Ruteng TO, Bungku TSDCO, and Labuan Bajo TSDCO, is detailed as follows:

a. Poso TO, previously located in the Poso Regency, has been relocated to the Morowali Regency. In contrast, Bungku TSDCO, previously located in the Morowali Regency, has been relocated to the Poso Regency;
b. Ruteng TO, previously located in Manggarai Regency, has been relocated to Manggarai Barat Regency, and Labuan Bajo TSDCO, which was previously located in Manggarai Barat Regency, has been relocated to Manggarai Regency.

The issuance of this regulation is expected to improve the effectiveness of services and the implementation of functions in regions experiencing significant economic growth, such as Labuan Bajo and Morowali. The regulation took effect on July 1, 2023.

B. HUMAN RESOURCES CAPACITY AND MANAGEMENT DEVELOPMENT

1. Changes in the Governance of Functional Positions

In line with the President's directive regarding bureaucratic simplification, 2023 the Government changed the governance of functional positions by enacting the Minister of Administrative and Bureaucratic Reform Regulation (Permenpan RB) No. 1 of 2023 concerning Functional Positions. This regulation impacted functional positions nationwide, including DGT as an institution that oversees 9,137 functional officials.

This regulation refines Permenpan RB No. 13 of 2019 concerning the Proposal, Determination, and Development of Functional Positions for Civil Servants and revokes all previous Permenpan RB related to functional positions. It includes changes in performance management within functional positions, with the main points of the changes being:

a. performance evaluation, previously based on aligning activity items with employee performance targets, is now focused on the scope of activities for each job level and adjusted to performance expectations, eliminating the use of activity items in the evaluation process;
b. Once conducted within a single group, transfers are now across groups to enhance talent mobility.

c. once based on aligning work items with employee performance targets, credit point targets are now set as annual targets to convert performance evaluation results;
d. performance evaluation, previously based on credit points per activity item and Proposed List of Credit Points) Assessment (DUPAK) submission now focuses on meeting performance expectations without using DUPAK;
e. performance evaluation now only involves direct supervisors rather than both supervisors and the Credit Point Assessment Team; and
f. supervising institutions now focus on developing learning content, strategies, and competency programs.

2. Consolidation of Functional Positions in the State Finance Sector

To implement the transformation of functional position governance and support an agile and dynamic organizational system, the Government consolidated functional positions across the entire echelon I units within the Ministry of Finance in 2023 through the enactment of Permenpan RB No. 11 of 2023 concerning Functional Positions in the State Finance Sector.

Based on this regulation, 23 functional positions within the Ministry of Finance have been consolidated into only four functional positions, namely:

a. State Finance Analyst;
b. State Finance Supervisor;
c. Appraiser; and
d. Auctioneer.

In line with the functional position consolidation program within the Ministry of Finance, DGT's functionalization program has been consolidated within the scope of activities of functional positions in the state finance sector with a tax duty, with the following distribution:

Consolidation of Functional Positions in the State Finance Sector

Functional Positions in DGT (pre-consolidation)	Functional Positions in the State Finance Sector (post-consolidation)	Scope
• Tax Appraiser • Tax Appraiser Assistant	Appraiser	Tax Appraisal
• Tax Instructor • Tax Instructor Assistant	State Finance Supervisor	Technical services and dissemination
• Tax Auditor • Tax Auditor Assistant	State Finance Analyst	Studies, analysis, and formulation of strategic policies
	State Finance Supervisor	Studies, analysis, and formulation of technical policies
		Data analysis, compliance risk management, and data science
		Tax digital forensics
		Tax intelligence
		Intensification and extensification
		Investigation
		Audit
		Preliminary investigation and investigation
		Compliance audit
		Tax collection
		Objection review
		Prevention and handling of international disputes
		Settlement of other tax disputes

Legal Basis: Permenpan RB No. 11 of 2023

One of the significant changes caused by this consolidation is the shift in functional positions within the Ministry of Finance, which are now open to agencies or institutions outside the Ministry of Finance, except for the Functional Auctioneer position.

Another significant change lies in the approach to defining the tasks and functions of functional officials. Through the enactment of Permenpan RB No. 11 of 2023 and PMK No. 132 of 2023 concerning Implementation Guidelines for Functional Positions in State Finance, the tasks and functions of functional officials, previously reflected in activity items in the Permenpan RB of each functional position, are now outlined in broader activity scopes, divided into task areas reflecting the echelon I units where the officials are assigned.

The transfer of the nomenclature of functional positions in DGT to the nomenclature of Functional Positions in the State Finance Sector will be implemented at the end of 2024.

3. Education Program

DGT strives to develop the capacity of its employees by providing opportunities for employees to continue their formal education to a higher level through official study assignments (scholarships) and granting permission to attend education outside of official duties through self-financing by the employees.

Official study assignments are provided based on PMK No. 18/PMK.01/2009 concerning Study Assignments in the Ministry of Finance. Scholarship funding comes from the Australia Awards Scholarship, Chevening, Fulbright, Japan International Cooperation Agency, Korea International Cooperation Agency, Indonesia Endowment Fund for Education, and internal scholarships from the Ministry of Finance.

Assignment of Employees to Carry Out Official Study Assignments (Scholarships), 2023

Level	Employee		
	Men	Women	Total
Associate Degree	108	131	239
Bachelor's Degree	39	30	69
Undergraduate Degree	17	0	17
Domestic Master's Degree	45	23	68
Linkage Master's Degree	2	2	4
International Master's Degree	35	30	65
Domestic Doctoral Degree	0	2	2
International Doctoral Degree	5	0	5
Total	251	218	469

Note:
The figure above shows the total study assignments issued in 2023, not total staff in education assignment status.
Source: Secretariat of the Directorate General of Taxes

Issuance of Own-cost Education Permit, 2023

Level	Employee		
	Men	Women	Total
Associate Degree	1,063	1,606	2,669
Bachelor's Degree/Undergraduate	1,121	576	1,697
Master's Degree	513	175	688
Doctoral Degree	5	3	8
Professional Education	-	-	-
Total	2,702	2,360	5,062

Notes:
- The figure above is the number of permits issued in 2023.
- Overall, there are 5,062 employees who were currently self-financing their study based on the issuance of permits in 2023 and preceding years.

Source: Secretariat of the Directorate General of Taxes

4. Training and Short Course

Implementing training and short courses aims to develop and improve employee competencies. DGT organizes these activities under PMK No. 216/PMK.01/2018 concerning Human Resources Development Management in the Ministry of Finance and Perdirjen No. PER-18/PJ/2019 concerning the Development of Employee Competencies in DGT.

The Financial Education and Training Agency implements employee training within the Ministry of Finance. Training uses several methods, including face-to-face training, remote training, action learning, and e-learning modules.

Employee Training, 2023

Type	Frequency	Frequency		
		Men	Women	Total
Pre-service Training	2	188	136	324
In-service Training:				
a. Leadership Training	7	85	29	114
b. Technical Training	474	256,681	133,818	390,499
c. Functional Training	5	164	63	227
Jumlah	488	257,118	134,046	391,164

Source: Secretariat of Directorate General of Taxes

Short courses are conducted under a cooperation scheme between the Ministry of Finance/DGT and donor agencies or tax institutions in other countries. These activities are organized to exchange knowledge, exchange information on tax policies and implementing tax regulations and practices in partner countries, or discuss issues such as gender mainstreaming, leadership, and information technology.

During 2023, 38 short courses were conducted, consisting of 35 offline and three online activities, with a total of 195 participants.

Employee Assignment to Participate in Short Course, 2023

Country/ Institution	Employee		Total
	Men	Women	
ADB	8	2	10
ATAIC	2	-	2
ATI	1	-	1
ATO	7	-	7
The National Civil Service Agency	1	-	1
Brunei Darussalam	3	3	6
GIZ	1	1	2
IBFD	90	10	100
ICCA	6	7	13
JICA	4	1	5
Malaysia	1	2	3
OECD	3	3	6
France	3	4	7
State Finance Polytechnic STAN	5	-	5
Prospera	8	9	17
Leadership and Managerial Training Center	2	1	3
People's Republic of China	3	-	3
SGATAR	-	1	1
Singapore	-	1	1
Thailand	-	1	1
World Bank	1	-	1
Jumlah	149	46	195

Source: Secretariat of the Directorate General of Taxes

5. On-The-Job Training

On-the-Job Training (OJT) is an experiential learning program to accelerate employees' competency mastery through direct workplace practice. Participants at DGT include newly recruited CPNS and PNS appointed to specific roles, known as In-Position OJT.

DGT conducts OJT at the office where participants are placed or assigned for their apprenticeship. There are two OJT mentoring materials: SOPs for Civil Servant Candidates participants and mentoring modules for In-Position OJT participants. The OJT is being overseen by an OJT Team consisting of:

a. the head office who acts as the team leader;
b. the authorized official to log in to the local Personnel Information System (SIKKA) as secretary; and
c. team Members as mentors, comprising direct supervisors, team leaders, supervisors, or other appointed echelon IV officials.

The stages of OJT consist of:

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

In 2023, DGT implemented in-position OJT in 681 offices with 1,610 employees.

Implementation of On-The-Job Training (OJT), 2023

Type of OJT	Number of Organizing Offices	Number of Participants		
		Men	Women	Total
Civil Servant Candidates	79	188	136	324
Account Representative	245	431	393	824
Tax Bailiff	206	185	32	217
Tax Objection Reviewer	33	93	34	127
Treasurer	118	57	61	118
Total	681	954	656	1,610

Source: Directorate of Internal Compliance and Apparatus Transformation.

6. Assessment Center

The assessment center is a competency-based evaluation conducted for employees using various techniques, methods, and measurement tools. DGT conducts assessment centers under PMK No. 47/PMK.01/2008 concerning the Department of Finance Assessment Center.

The Directorate of Internal Compliance and Apparatus Transformation (KITSDA), 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 2023, DGT continued to conduct online assessment centers, allowing assessees to participate in the assessment from their respective offices. The realization of assessment center implementation throughout 2023 was eight batches for Administrator Officials, 61 for Supervisory Officials, and seven for Executive and equivalent Functional Officials.

DGT Assessment Center, 2023

Type	Number of Batches	Number of Participants
Supervisory Officials	61	1,406
Administrator Officials	8	89
Executive and equivalent Functional Officials	7	168

Source: Directorate of Internal Compliance and Apparatus Transformation

7. e-Learning

According to Perdirjen No. PER-18/PJ/2019 concerning Employee Competency Development within DGT, DGT offers a non-classroom learning program called self-development. This program utilizes information and communication technology through the StudiA e-learning web application. DGT continues to enhance this program by improving the StudiA platform and developing learning content.

146,964
independent learning activities carried out via StudiA throughout 2023



The Code of Ethics and Code of Conduct became the most accessed course on StudiA in 2023, with 43,641 employees accessing it. The large number of employees accessing the course is due to the Code of Ethics and Code of Conduct being designated as a mandatory course in the Internalization of Corporate Values (ICV) program in 2023.

Total Access of e-Learning Using StudiA, 2023

No.	Course Subjects	Number of Access
1.	Code of Ethics and Code of Conduct	43,641
2.	Permanent Establishment	12,615
3.	Code of Ethics	7,336
4.	Competency Test Module for General Staff in the Context of Job Promotion and Ranking in 2023	6,610
5.	*Microlearning of Supervision Business Processes of Other Taxpayers (Territorial)*	5,287
6.	*Microlearning of Article 26A paragraph (4) of KUP Law*	5,224
7.	*Microlearning Comparison of Income Tax Law, Job Creation Law, and HPP Law*	4,631
8.	Problem Solving and Decision Making	3,838
9.	Dividends or Other Income Excluded from Income Tax Objects	3,440
10.	Filling in the Identity of the Purchaser of Taxable Goods or or the Recipient of Taxable Services in Tax Invoices	3,423
11.	Handling of Tax Invoices with Buyer's NPWP of "000"	3,087
12.	Managing Stress and Pressure	2,832
13.	Special Relations in Tax Legislation Provisions	2,668
14.	*Microlearning of Compliance Supervision of Strategic Taxpayer*	2,649
15.	Basic Introduction of Tax Treaty	2,207
16.	Stamp Duty	2,178
17.	Fair Enforcement of Tax Law	2,149
18.	Creative Thinking	2,086
19.	Human Resources	1,989
20.	Others	29,074
Total		146,964

Source: Directorate of Internal Compliance and Apparatus Transformation

8. In-House Training and Leadership Development Program

DGT provides additional employee competency development methods through In-House Training (IHT) and the Leadership Development Program (LDP), as Perdirjen No. PER-18/PJ/2019 outlines. IHT addresses competency gaps identified in individual assessment center reports and supports preparation for promotion exams. Meanwhile, LDP aims to enhance managerial competencies, foster organizational culture, and build high-quality leadership character.

In 2023, DGT has held four mandatory IHTs:

a. IHT on Supervision of Taxpayer Based on CRM for the Palm Oil Sector with 30 participants consisting of Account Representatives, Heads of Supervision Section, and Tax Auditors;
b. IHT on Taxpayer Supervision Based on Compliance Risk Management for the Coal Sector with 30 participants consisting of Account Representatives, Heads of Supervision Section, and Tax Auditors;
c. IHT on Legal Skills attended by 22 participants from 11 RTOs; and
d. IHT on Business English, 45 participants from DGT's Information and Complaints Services Office attended.

Each office within DGT may organize IHTs based on the guidelines for implementing activities and the use of budgets issued by the headquarters. There were 3,076 IHTs held throughout 2023.

Implementation of In-House Training (IHT), 2023

Description	Total
Implementation of IHT	3,076 activities
Organizing Unit	318 offices
Average IHT per Office	9.7 activities

Source: Directorate of Internal Compliance and Apparatus Transformation

DGT offers three types of Leadership Development Programs (LDPs) for different roles: Primary High Leadership Officials, Administrative Officials, and Supervisory Officials. Directorate of KITSDA oversees LDPs for Primary High Leadership and Administrative Officials, while LDPs for Supervisory Officials are conducted by echelon II-level units. In 2023, Directorate of KITSDA and 34 RTOs delivered LDPs for Supervisory Officials, engaging 1,066 participants.

9. Development of the Learning Journey

To support structured and targeted competency development, DGT prioritized creating learning journeys as guides for role-specific development programs. In 2023, activities held included:

a. workshops to draft learning journeys for Tax Instructor and Assistant Tax Instructor, as well as Tax Appraiser and Assistant Tax Appraiser Functional Positions;
b. gathering feedback on the learning journey concept;
c. discussions with Directorate of KITSDA and business owners on refining the concept; and
d. harmonization meetings with the Directorate of Tax Regulations II.

10. Employee Counseling Services

DGT provides employee counseling services to optimize retention and improve employee performance under Circular Letter No. SE-44/MK.1/2020 concerning the Implementation of Employee Counseling in the Ministry of Finance. Counseling can be provided by direct supervisors, peer counselors, certified counselors, or clinical psychologists.

There are two mechanisms for requesting a counseling session:

a. non-voluntary counseling, which is initiated by the work unit to handle employees experiencing psychological distress through a memorandum to the Director of KITSDA; and
b. voluntary counseling, initiated directly by employees who need psychological services by filling out a counseling request and screening form through the link http://linktr.ee/KonselingDJP.



Throughout 2023, DGT received 104 counseling requests. Of this number, 85 percent were voluntary requests, while 15 percent were non-voluntary requests. Female employees dominated the profile of the counselees at 53 percent. Of the 47 percent of male employees registered, their offices registered 78 percent of them to receive counseling assistance. Cases handled throughout 2023 included work-related issues (60.6 percent), personal issues (20.2 percent), family issues (10.6 percent), and other issues (8.6 percent).

C. STRENGTHENING OF TAX DATA GOVERNANCE

1. Data Collection Policy

Data is a strategic asset essential to DGT's operations. DGT maximizes data utilization by implementing proper data governance to ensure complete, accurate, and reliable information availability.

Aligns with the single source of truth concept, DGT continuously refines its data governance through detailed integration of implementation regulations, covering data governance scope, management cycles, and data access. In 2023, DGT issued Circular Letter No. SE-12/PJ/2023 concerning Data Governance Implementation within DGT.

This regulation integrates previous guidelines on data governance within DGT, which were issued through:

a. Kepdirjen No. KEP-215/PJ/2021 concerning Data Governance within DGT;
b. Circular Letter No. SE-10/PJ/2015 concerning Guidelines for the Administration, Utilization, and Supervision of Data;
c. Circular Letter No. SE-30/PJ/2019 concerning the Policy of Data Access Authority Governance of DGT; and
d. Circular Letter No. SE-159/PJ/2010 concerning Guidelines for Third-Party Access.

The issuance of these policies is expected to create uniformity in data governance, enabling the effective and efficient use of data.

2. Integration of National Identification Number and Taxpayer Identification Number

DGT supports the "One Data Indonesia" policy by matching National Identification Numbers (NIK) as Taxpayer Identification Numbers (NPWP), as mandated by HPP Law and in line with Perpres No. 83 of 2021 on the Use of NIK and NPWP in Public Services. Integrating NIK and NPWP as standardized identifiers is expected to improve efficiency and accuracy in public service delivery.

The Ministry of Home Affairs, through the Directorate General of Population and Civil Registration (Dukcapil), is responsible for the accuracy and validity of NIK-based data. At the same time, the Ministry of Finance, through DGT, is responsible for the accuracy and validity of NPWP data. Dukcapil and DGT continuously match and update population and tax database data to maintain accuracy and consistency.

Data matching and updating are carried out under the following provisions:

a. DGT provides taxpayer identity data based on NPWP to Dukcapil;
b. Dukcapil matches the data provided by DGT; and
c. Dukcapil provides matched and NIK data without NPWP, categorized by job type, to the Ministry of Finance through DGT in stages.

Data matching is carried out through a request letter from DGT to Dukcapil. After Dukcapil verifies the NPWP data, DGT conducts a re-examination using a confidence level calculation method. The data that passes are then used to update the taxpayer master file.

Stages of NIK and NPWP Matching Process

Stage I (2020)	Stage II (2022)	Stage III (2023)
a. DGT requested a matching of 61,204,133 rows of NPWP data from Dukcapil b. Dukcapil provided matching results of 50,007,009 rows of data c. DGT re-examined the matched data, with 45,749,536 rows of data declared as passed	a. DGT requested a matching of 17,309,610 rows of NPWP data and an update of 48,739,839 rows of taxpayer identity data with population data to Dukcapil b. Dukcapil provided matching results of 9,366,005 rows of data c. DGT re-examined the matched data, with 8,005,175 rows of data declared as passed	a. DGT independently matched NIK and NPWP for 11,480,395 active and inactive taxpayer data, resulting in 4,324,599 matched data. After the quality control process, 3,691,377 data, or 32.15% of the initial data, were declared as passed b. DGT requested a matching of 10,844,532 rows of NPWP data from Dukcapil c. Dukcapil provided matching results for 6,411,070 matching data d. DGT conducted a re-examination, with 1,981,124 data declared as passing verification and used to update the taxpayer masterfile

Source: Directorate of Tax Data and Information.

D. DEVELOPMENT OF INFORMATION AND COMMUNICATION TECHNOLOGY

1. Latest Information and Communication Technology Governance Policy

DGT continues to enhance its Information and Communication Technology (ICT) governance to optimize services and improve internal efficiency. In 2023, DGT issued Kepdirjen No. KEP-263/PJ/2023 on ICT Governance, consolidating various ICT-related regulations into a unified governance framework..

DGT revised its ICT governance policies to foster innovation and digital transformation by implementing ICT Program Management through a Project Management Office (PMO). This approach aims to enhance resource efficiency and oversight of ongoing ICT projects. Additionally, DGT transitioned from an end-user computing (EUC) application development model to a collaborative approach between ICT and user units, supported by the adoption of DevOps.

DGT also strengthened information security to address increasingly complex cyber threats. In 2023, it achieved ISO 27001:2022 certification for information security management. The organization bolstered its security infrastructure by conducting regular network monitoring, implementing Multi-Factor Authentication (MFA), and enhancing employee awareness through training and phishing simulations; these ICT governance improvements reflect DGT's commitment to optimizing efficiency, fostering innovation, and ensuring robust security in data management and public services in the digital era.

2. Development of Tax Information Systems and Applications

In 2023, DGT undertook extensive development of tax information systems and applications, including new applications, feature and module enhancements, system fixes, and data exchange platforms. These applications serve taxpayers directly, facilitate data exchange with other ministries and institutions, and support DGT employees. Over the year, DGT completed 162 application development, modification, and improvement initiatives.

Some of the application developments highlighted in 2023 are described in the following table.

Notable Application Development, 2023

Application Name	Description
e-Bupot 21/26	A web-based application for the fulfillment of Article 21/26 Income Tax, including: • generating withholding tax receipt • transfering receipt data into Periodic Tax Return drafts • recording payment data • filing Periodic Tax Returns • viewing the list of electronically filed Tax Returns in DGT's system
Tax Facilities and Incentives	Facilitating taxpayers and other parties in applying for facilities and incentives online. Accessible through https://fasilitasinsentif.pajak.go.id
e-Reporting Facilities and Incentives	The application was developed for the filing of reports on the utilization of tax facilities and incentives online, accessible through https://ereportingfasilitas.pajak.go.id
NPWP Confirmation Portal	This application aims to facilitate taxpayers and other parties in confirming their NPWP online and providing valid data containing NPWP status data.
M-Pajak	Mobile application for Android and iOS that provides services for taxpayers with features including: taxation obligation history; digital NPWP card; the latest information on taxation; reminders for filing and payment deadlines; recording turnover and calculating Income Tax payable for SMEs; checking the nearest TO location; creating billing codes; reprinting e-FIN, and push notification.
Tax Calculator	A web-based application to ease the calculation of Article 21, 22, 23, 4 paragraph (2), and 15 Income Tax, Corporate Income Tax, VAT, and Sales Tax on Luxury Goods.

E. BUSINESS PROCESS DEVELOPMENT

1. Refinement of the Financial Statement Taxonomy of the Standardized Financial Reporting Information (SILK) Based on EXtensible Business Reporting Language (XBRL)

In 2023, DGT enhanced the Notes to the Financial Statement (CALK) taxonomy to improve data completeness, facilitate information utilization, and simplify taxpayers' CALK submissions. DGT also developed a specialized taxonomy for MSMEs to streamline general entry points based on the Micro, Small, and Medium Entity Financial Reporting Standards (SAK EMKM).

2. Piloting of the Independent Merdeka Belajar Kampus Merdeka (MBKM) Tax Volunteer Program (MBKM Mandiri Relawan Pajak)

DGT initiated the integration of the Tax Volunteers for the Nation Program (Renjani) with the Ministry of Education's Merdeka Belajar Kampus Merdeka (MBKM) Program to bring tax education closer to the academic world. One of MBKM's initiatives, which offers internship opportunities lasting 1–2 semesters, aligns with Renjani's vision of equipping students with practical work experience. This program aims to provide contextual field experience to enhance students' competencies, prepare them for employment, enable them to create new jobs, and embody student-centered learning principles. In 2023, DGT Regional Office West Java III and Gunadarma University piloted the MBKM Mandiri Tax Volunteer Program.

3. UI/UX Update of the Renjani Module

As part of the development of tax education services through the website www.edukasi.pajak.go.id, DGT conducted updates to the user interface (UI) and user experience (UX) of the Tax Volunteer Web Module (Renjani) in 2023. This update was carried out in cooperation with GIZ and Walden Global Services.

4. VAT 1107 Withholding Periodic Tax Return Filing Service for Non-Government VAT Withholding Agents

In 2023, DGT provided an electronic filing service for Periodic VAT Return 1107 PUT for Non-Government VAT Withholding Agents through DGT's Online portal or the website https://spt1107put.pajak.go.id/. DGT develops this service under Perdirjen No. PER-14/PJ/2022 concerning the Form, Content, and Procedures for Filling and Filing Monthly VAT Returns for Non-Government VAT Withholding Agents and for Other Parties. This application is equipped with a pre-population feature of Tax Invoices issued by the counterparty, thus facilitating taxpayers in filling out Tax Invoices.

5. Development of the Voluntary Disclosure Program Monitoring Application

The Voluntary Disclosure Program (VDP) aligns with the self-assessment principle, allowing taxpayers to calculate, pay, and report tax obligations related to undeclared assets from the Tax Amnesty or Annual Tax Returns. In support of this program, DGT developed a monitoring application with features including drafting Warning Notice and Monitoring Sheets in the Approweb, interoperability between Approweb and audit app, submission of additional Final Income Tax Returns, adding billing codes in the Billing DGT application, and flagging feature in the Field Data Collection Activities (KPDL) app.

6. Payment Business Process

DGT has refined the tax payment business process to expedite tax overpayment refunds. Additionally, the scope of electronic fund transfers (e-Pbk) has been expanded, and the preliminary refund procedure has been enhanced to minimize errors. A new menu has also been added to the restitution dashboard to prevent duplicate tax overpayment refunds.

7. Registration Business Process

DGT has developed several services in the registration business process, including revoking the appointment of TTES VAT Withholding Agents through the TTES Portal app and matching and updating NPWP with NIK electronically. In addition, there is a self-data update dashboard on DGT Portal, the development of EFIN services on the M-Pajak application, and a chatbot application via WhatsApp.

8. Joint Business Process and Information Technology

The Joint Business Process and IT Working Group has broadly implemented the harmonization of regulations, development of business processes, integrated service systems, and supervision among DGT, DGCE, DGB, DGSAM, DGFB, and LNSW. This cooperation includes the expansion of the Cooperation Agreement on the Optimization of Central Tax and Regional Tax Collection Phase V, the implementation of single submission, single document, integrated document, single profile, and single treatment covering the areas of Export, Import, Excise, Facilitated Zones, and Non-Tax State Revenue, as well as the national implementation of fully electronic endorsement in Free Trade and Free Port Zones to optimize state revenue.

9. Stamp Duty Business Process

The Stamp Duty business process development includes preparing regulations and services through the Electronic Stamp application, which can be accessed at https://e-meterai.co.id/.

10. Administrative Service Business Process

The administrative service process includes developing e-reporting for reporting deductible donations and uncollectible receivables via the DGT Online portal. This service simplifies electronic reporting for taxpayers without requiring visits to tax offices. Additionally, e-reporting facilitates DGT's supervision of taxpayer-filed reports.

11. Development of the Performance Report Dashboard for the Supervision, Audit, Law Enforcement, and Tax Collection Functions

Performance monitoring for DGT's oversight, examination, law enforcement, and collection functions is done manually or through separate applications. An integrated system is needed to improve this.

The Performance Dashboard will measure work unit performance based on core activities, such as tax revenue achievement through PPM and PKM. It aims to evaluate performance, enhance activities supporting tax revenue, and help the Taxpayer Compliance Committee ensure smooth planning and assess individual performance.

12. Development of Face Recognition Technology

DGT and Dukcapil have signed an addendum to their cooperation agreement to utilize Face Recognition technology. This advanced biometric identification system confirms individual identities by analyzing distinct facial features. DGT could leverage this technology to enhance tax processes, including audits, collections, and law enforcement activities.

13. Improvement of DGT's Internal Applications to Enhance Tax Law Enforcement Performance

During the tax reform transition, DGT continues to enhance legacy applications to ensure smooth tax law enforcement processes. Improvements have been made to applications such as SIGAKUM, SILENT (law enforcement), Desktop Pemeriksaan (audit), Portal P2 (audit), Mandor (managerial dashboard), Portal DJP, and Banding Gugatan (appeal and lawsuit), as well as establishing interconnectivity between the Tax Court's e-Tax Court system and DGT's SIDJP data. Additionally, access rights for decision evaluators in the Directorate of Tax Objection and Appeal have been upgraded in the Banding Gugatan application.

14. Taxpayer Compliance Committee

In 2023, DGT enhanced processes for the Taxpayer Compliance Committee, data governance, and oversight. DGT established the Committee to optimize tax revenue by promoting comprehensive, integrated, and sustainable taxpayer compliance.

Aligned with TADAT, the CRM tool supports the Committee's efforts, which provide treatment recommendations for taxpayers, including enforcement, audits, monitoring, education, and services. These recommendations enable the Committee to effectively implement the "one taxpayer, one treatment" approach.

15. Data Governance Business Process

DGT refined the data governance process by issuing Circular Letter No. SE-12/PJ/2023 concerning Guidelines for Implementing Data Governance in DGT. This Circular Letter serves as a guideline for the implementation of data governance organization, data management cycle, data management, and data access for work units within DGT aimed at increasing the effectiveness and efficiency of data governance, the embodiment of a single source of truth, and integrating rules related to tax administration. In addition, DGT also developed a tax incentive monitoring dashboard as a decision-making tool related to tax incentives.

16. Supervision Business Process

To provide guidelines for implementing follow-up actions on concrete data, Circular Letter No. SE-9/PJ/2023 concerning the Settlement of Follow-up Actions on Concrete Data was issued as a guideline for TO to follow up on concrete data. This Circular Letter aims to accelerate the settlement of follow-up actions on concrete data, increase taxpayer compliance, ensure accountable tax administration, reduce the potential loss of tax revenue, and secure tax revenue.

F. PUBLIC RELATIONS

DGT's primary public relations program 2023 focused on disseminating and publicizing policies to support national economic recovery while addressing various challenges.

One key policy highlighted was implementing the effective rate for withholding Article 21 Income Tax. To manage this, DGT employed a comprehensive public relations strategy to achieve policy objectives and minimize public resistance to various regulations and policies.

Additionally, DGT prioritized regular campaigns such as Annual Tax Return filing, tax awareness, tax reform, tax inclusion, compliance monitoring, enforcement, and tax incentives and facilities, including VAT on TTES.

Public relations strategies were tailored by audience, priority, key messages, materials, and appropriate communication channels, leveraging mass media and social media for maximum impact.

DGT Public Relations Communication Channel

Primary Communication Channel	Secondary Communication Channels
The main channel shall exist and be used for every program/activity organized by DGT. The channel includes www.pajak.go.id, DGT's official social media (Facebook, X/formerly Twitter, Instagram, YouTube), and out-of-home media (billboards/banners owned by DGT offices or rented from third parties).	The special channel used for a particular program/activity, tailored to each office's target audience and budget availability. 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 broadcasts.

Directorate of Tax Dissemination, Services, and Public Relations, as DGT's central public relations unit, continuously monitors the effectiveness of its strategies by holding coordination meetings with public relations units at operational offices, supervising activity reports, and conducting regular monitoring and evaluation of public relations activities.

DGT implemented public relations programs throughout 2023, which are described as follows.

1. Media Relations

Electronic and online mass media are the public's primary information sources. In handling sensitive issues, DGT always maintains good relations with the mass media to support disseminating key messages from the programs implemented by DGT.

Throughout 2023, DGT carried out various activities directly related to the mass media, with the following details.=

a. Press Release

Press releases serve as DGT's primary channel for delivering tax-related information to the public through mass media. These concise written publications cover selected topics with newsworthy value. In 2023, DGT issued 45 press releases.

Press Releases, 2023

No.	Date	Subject
SP-1/2023	January 2, 2023	Salary of Rp5 Million Now Subject to Tax?
SP-2/2023	January 10, 2023	DGT Conducts Media Briefing, Provides Latest Information
SP-3/2023	February 13, 2023	Latest Update of VAT on e-commerce: 143 Withholding Agents and Rp10.7 Trillion Tax Withheld
SP-4/2023	February 22, 2023	DGT Declares Its Stance on the Assault Case

No.	Date	Subject
SP-5/2023	March 2, 2023	Director General of Taxes Pays a Courtesy Visit to the Chairman of PBNU
SP-6/2023	March 3, 2023	Latest Update of VAT on e-commerce: 142 Withholding Agents and Rp11.03 Trillion Tax Withheld
SP-7/2023	March 8, 2023	Director General of Taxes Visits the PGI
SP-8/2023	March 10, 2023	President Inspects Surakarta Tax Office
SP-9/2023	March 14, 2023	Vice President Files Annual Tax Return Today
SP-10/2023	March 20, 2023	New! Request EFIN via M-Pajak
SP-11/2023	March 21, 2023	DGT Simplifies Royalty Recipient Administration
SP-12/2023	March 31, 2023	DGT Extends Reporting Deadline for Voluntary Disclosure Program
SP-13/2023	April 1, 2023	Performance of Annual Tax Return Filing as of March 31, 2023
SP-14/2023	April 5, 2023	Latest Update of VAT on e-commerce: 144 Withholding Agents and Rp11,7 Trillion Tax Withheld
SP-15/2023	April 19, 2023	Ease of VAT Collection Administration for Foreclosed Assets
SP-16/2023	May 1, 2023	Government Rearranges Gold Tax
SP-17/2023	May 2, 2023	Performance of Corporate Annual Tax Return Filing as of April 30, 2023
SP-18/2023	May 3, 2023	Latest Update of VAT on e-commerce: 148 Withholding Agents and Rp12.3 Trillion Tax Withheld
SP-19/2023	May 10, 2023	DGT Accelerating Tax Overpayments Refund
SP-20/2023	May 10, 2023	Correction to SP-19 regarding DGT Accelerating Tax Overpayments Refund
SP-21/2023	May 19, 2023	DGT Continues Cooperation with the Directorate General of Population and Civil Registry
SP-22/2023	June 7, 2023	Latest Update of VAT on e-commerce: 151 Withholding Agents and Rp12.57 Trillion Tax Withheld
SP-23/2023	May 19, 2023	Types and Limits of Non-Monetary Benefits Exempted from Income Tax Objects
SP-24/2023	May 19, 2023	Correction to SP-23 regarding Types and Limits of Non-Monetary Benefits Exempted from Income Tax Objects
SP-25/2023	July 14, 2023	Tax Day: A Momentum to Realize Change
SP-26/2023	July 17, 2023	Latest Update of VAT on e-commerce: 156 Withholding Agents and Rp13.29 Trillion Tax Withheld
SP-27/2023	August 1, 2023	PMK-72/2023 Issued, Here Are the Main Regulations!
SP-28/2023	August 6, 2023	DGT Holds Spectaxcular 2023
SP-29/2023	August 8, 2023	Latest Update of VAT on e-commerce: 158 Withholding Agents and Rp13.87 Trillion Tax Withheld
SP-30/2023	August 22, 2023	DGT-DGFB-113 Local Governments sign the Fifth Phase of Central and Local Tax Cooperation
SP-31/2023	September 11, 2023	Latest Update of VAT on e-commerce: 158 Withholding Agents and Rp14.57 Trillion Tax Withheld
SP-32/2023	September 19, 2023	DGT Statement on Tax Audits
SP-33/2023	September 25, 2023	DGT Awards for Tax Reform
SP-34/2023	October 4, 2023	Latest Update of VAT on E-commerce: 161 Withholding Agents and Rp15.15 Trillion Tax Withheld

No.	Date	Subject
SP-35/2023	November 8, 2023	Latest Update of VAT on E-commerce: 161 Withholding Agents and Rp15.68 Trillion Tax Withheld
SP-36/2023	November 27, 2023	Get to Know the Taxation Rights and Obligations for MSME Taxpayers
SP-37/2023	November 29, 2023	Incentive of House VAT Borne by Government up to 5 Billion Officially in Effect
SP-38/2023	December 7, 2023	DGT Facilitates Training for Deaf Entrepreneurs
SP-39/2023	December 8, 2023	Latest Update of VAT on E-commerce: 163 Withholding Agents and Rp16.24 Trillion Tax Withheld
SP-40/2023	December 12, 2023	Government Revise the Timing of Full implementation of NIK as NPWP
SP-41/2023	December 14, 2023	DGT and the Indonesian Ombudsman Synergize to Strengthen Public Services
SP-42/2023	December 16, 2023	Government Refines the Regulation on Land and Building Tax Reduction
SP-43/2023	December 28, 2023	DGT Hands Over Tax Criminal Suspects to the Attorney General's Office
SP-44/2023	December 28, 2023	Correction to SP-43/2023 regarding DGT Hands Over Tax Criminal Suspects to the Attorney General's Office
SP-45/2023	December 29, 2023	DGT Simplifies the Calculation of Article 21 Income Tax

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

b. Press Conference, Media Briefing, and Media Gathering

DGT held press conferences, media briefings, and media gatherings to disseminate tax information. DGT conducts Press conferences to announce or explain tax information and policies to the public by inviting the media. Throughout 2023, DGT organized three collaborative press conferences with the Ministry of Finance, its echelon I units, and other government institutions.

Meanwhile, media briefings were held to gather the media and deliver the latest tax information and regulations. In 2023, DGT conducted two media briefing sessions. Additionally, DGT organized media gatherings to provide updates on the newest tax information and Coretax's readiness.

Media Briefing, 2023

Date	Activity	Subject
January 10, 2023	January 10, 2023	Policy Reform, Administrative Reform, and Efforts to Achieve the 2023 Target
February 24, 2023	February 24, 2023	Explanation of the Handling of Internal Affairs of RAT
March 1, 2023	March 1, 2023	Investigation Progress of RAT and ED
May 11, 2023	May 11, 2023	Acceleration of the Tax Overpayments Refund
August 16, 2023	August 16, 2023	State Budget and Financial Notes for the 2024 Fiscal Year
October 25—27, 2023	October 25—27, 2023	Newest tax information and Coretax readiness

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

c. Media Visit

A media visit is a visit to a media office involving a face-to-face meeting between DGT officials and media leaders to strengthen relations and inform the latest tax information and regulations.

Media Visit, 2023

Date	Media
January 25, 2023	CNBC Indonesia
February 13, 2023	Berita Satu
June 13, 2023	SCTV

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

d. Mass Media Interview

DGT officials provide explanations regarding tax information and regulations through interviews with mass media, either direct or written interviews. This activity aims to provide a clearer understanding to the public through the media.

Interview with the Mass Media, 2023

Date	Media	Date	Media
February 7, 2023	CNBC Indonesia	April 14, 2023	Shopee Indonesia
February 28, 2023	CNN Indonesia	July 11, 2023	Brava Radio
March 3, 2023	Kompas TV	July 12, 2023	DDTC News
March 3, 2023	Tempo Inti	July 12, 2023	Pajak.com
March 8, 2023	Berita Satu	July 13, 2023	Majalah Pajak
March 15, 2023	Liputan 6	August 16, 2023	SCTV
March 15, 2023	Berita Satu	August 29, 2023	Bisnis Indonesia
March 28, 2023	CNN Indonesia	September 12, 2023	Gatra
April 3, 2023	Metro TV	October 4, 2023	IDX Channel
April 4, 2023	CNBC Indonesia		

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

e. Tax Class for Journalists

DGT conducts tax classes for journalists to increase their understanding of the applicable tax provisions. With a better understanding, tax information is expected to be published accurately and correctly to the public.

Tax Class for Journalists, 2023

Date	Subject
January 17, 2023	Basic Tax Introduction
February 23, 2023	Income Tax Calculation
March 28, 2023	Taxation on Royalties
November 7, 2023	Follow-up on SP2DK (Letter of Inquiry)
December 8, 2023	PMK No. 120 of 2023 concerning VAT Borne by the Government on Landed Houses and Apartment Units
December 14, 2023	Calculation of tax ratio and the composition of the State Budget

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

2. Internal Communication

a. Intax Magazine

Directorate of Tax Dissemination, Services, and Public Relations regularly publishes Intax electronic magazine through DGT's internal public relations portal to provide internal communication channels. Intax contains various sections such as news on implementing the latest tax policies/programs, information on essential activities at DGT, profiles of office/employee achievers, issues and developments in tax practices, and light articles on culture, hobbies, and arts. Throughout 2023, Intax is published regularly in digital format bi-monthly.

Issuance of Intax Internal Magazine, 2023

Issue	Theme	Date of Issuance
I – 2023	Civil Servant Lifestyle	February 17, 2023
II – 2023	Compliance Committee, Collaborative Work	April 18, 2023
III – 2023	Rain on June	June 20, 2023
IV – 2023	Introducing DGT Digital Forensics	August 18, 2023
V – 2023	Is Data Security Important?	October 20, 2023
VI – 2023	End-of-Year Contemplation	December 18, 2023

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

b. Employee Advocacy

Employee advocacy is one of the communication channels initiated by the Ministry of Finance beginning in 2022 to fill the public space with positive information regarding the Ministry of Finance's performance. Employee advocacy activities garner employee support for the organization by expanding the reach of messages and amplifying the Ministry of Finance's performance posts on employee social media channels. Throughout 2023, DGT has implemented 26 editions of employee advocacy.

3. Performance of DGT Website

DGT's website (pajak.go.id) is an official site that the public can access and is a reference source for tax information and DGT representation on the internet. Throughout 2023, the DGT website published 15,499 content, 8,634 tax news from all DGT offices, 5,593 flash photos, 405 opinion articles, and 867 press releases.

DGT provides six landing pages on the website for disseminating information to taxpayers regarding the Voluntary Disclosure Program, tax incentives, HPP Law, VAT on imports of digital products, and 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;
e. https://www.pajak.go.id/klaster-kemudahan-berusaha-bidang-perpajakan contains information about the tax cluster of Job Creation Law is presented in Indonesian; and
f. https://pajak.go.id/id/lapor-tahunan contains information about the requirements and guidelines for filing Annual Tax Returns.

DGT also provides an English-language page with constantly updated content to provide useful information to stakeholders, especially foreign taxpayers.

Content Published on DGT Website, 2023

Content of Tax Website	Total
Tax News from All Offices	8,634
Flash Photos	5,593
Opinion Articles	405
Press Releases	867

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

Number of Access on DGT Website, 2023

Activity	2023	2022	2021
Session	20,694,746	22,885,609	32,408,380
Pageview	48,033,464	53,805,706	80,856,189

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

4. Social Media Activity

DGT strives to enhance public engagement and participation in tax matters through its presence on various social media platforms. Social media allows DGT to disseminate information quickly and efficiently and provides an interactive platform for the public to ask questions, provide feedback, and seek clarification on various tax issues.

As of 2023, DGT operates six official social media accounts used to disseminate tax information to the public, including Facebook (Direktorat Jenderal Pajak), YouTube (Direktorat Jenderal Pajak), Instagram (@DitjenPajakRI), X/Twitter (@DitjenPajakRI), TikTok (DitjenPajakRI), and LinkedIn (Direktorat Jenderal Pajak Republik Indonesia).

DGT's Social Media Activity, 2023

Social Media	Total Contents	Social Media	Total Contents
Facebook	324	Instagram	351
YouTube	48	TikTok	290
X/Twitter	1,256	LinkedIn	264

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

DGT Social Network Followers, 2019—2023

Social Media	2023	2022	2021	2020	2019
Facebook	252,645	249,576	246,821	235,652	225,152
YouTube	128,819	102,582	66,151	34,188	13,300
Twitter	262,339	240,018	209,656	169,317	136,302
Instagram	413,163	358,625	278,080	222,202	154,000
TikTok	195,911	110,248	43,814	-	-
LinkedIn	93,457	47,307	17,256	-	-

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

5. Public Relations Effectiveness Measurement

A public relations effectiveness survey measures the fulfillment of the strategic objectives of education, services, and public relations. DGT, in collaboration with PT KOKEK, conducted the Service Satisfaction and Tax Dissemination and Public Relations Effectiveness Survey in 2023.

Data collection for the survey was carried out using interview methods via WhatsApp call or phone and computer-assisted personal interviewing from August to October 2023. There were 34,727 taxpayers registered across 352 tax offices who participated as survey respondents.

Three tax-related publicity taglines were evaluated to measure the effectiveness of DGT's public relations efforts, which are:
a. "Strong Taxes, Healthy State Budget";
b. "File Your Tax Return Today"; and
c. "Our Taxes for Us".

Furthermore, two dimensions are measured by the publication of this information: the effectiveness of public relations and communication channels.

Measuring the Effectiveness of Tax Public Relations, 2023

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. Level of public trust in DGT	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	81.63	83.35
Overall Effectiveness Index	82.46	

Source:
- Final Report of DGT the Service Satisfaction and Tax Dissemination and Public Relations Effectiveness Survey in 2023
- Directorate of Tax Dissemination, Services, and Public Relations

Based on the survey, DGT obtained a tax public relations effectiveness index of 82.46 (on a scale of 100), which means that respondents consider DGT's public relations to be effective.

Recommendations for improvement that need to be carried out by DGT based on the lowest assessment related to the clarity of information in the dimension of public relations effectiveness include:

a. using language that is easily understood by all groups and does not lead to multiple interpretations in disseminating information;
b. ensuring that the latest information has been disseminated massively through various media so that information can be spread faster and reach all stakeholders; and
c. conducting internal socialization so that all employees have the same perception when conveying information to taxpayers.

6. Spectaxcular 2023

DGT organized the Sympathetic Campaign titled Spectaxcular 2023 on August 6, 2023, at Anjungan Sarinah, Central Jakarta. The event aimed to raise public awareness about tax rights and obligations. DGT also hosted Business Development Services (BDS) through discussions and workshops for SMEs and provided tax corner services.

7. Cermati Podcast

Cermati or Cerita Reformasi Terkini means the latest tax reform news is a Podcast activity to disseminate tax information and regulations to the public through audio-visual content uploaded on the @DitjenPajakRI YouTube channel.

Cermati Podcast discusses current issues in taxation selected based on media monitoring. This activity aims to generate positive sentiment toward news coverage, address sensitive or negative tax-related matters, and serve as a platform to build a better perception of taxes.

Podcast Cermati Broadcast, 2023

Episode	Title	Publish Date	Viewer	Like	Media Coverage
VII	Tax Reform: On The Track with Yustinus Prastowo	January 19, 2023	4,280	140	15 news
VIII	Annual Tax Returns Filing: Can be Done Using NIK with Neilmadrin Noor	February 9, 2023	6.030	148	46 news
IX	Promoting Reports of State Officials Wealth Transparency with the Corruption Eradication Commission	March 7, 2023	3.182	104	25 news
X	INTRAC Findings: Can They Be Ignored? with INTRAC	March 17, 2023	4.573	109	18 news
XI	Annual Tax Returns: Compliance Increases with Director of Tax Dissemination, Services, and Public Relations	March 30, 2023	2.132	41	10 news
XII	How to Import Goods with DGCE	April 18, 2023	3.764	90	7 news
XIII	Increasing Reform Literacy with Darussalam	May 30, 2023	3.449	120	1 news
XIV	Complaint Channels: Beware of Fraud with Dwi Astuti	August 3, 2023	1.210	17	6 news
XV	It's Time to Respond to "Love Letters" with the Head of Sub-Directorate of Tax Public Relations	October 24, 2023	2.987	111	6 news

Episode	Title	Publish Date	Viewer	Like	Media Coverage
XVI	Personal Data Protection: Who Guarantees It? with the Ministry of Communications and Informatics	November 8, 2023	2.397	67	0 news
XVII	Nusantara Capital: Incentives for Whom? with Yon Arsal	December 29, 2023	2.966	69	7 news

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

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

G. DOMESTIC PARTNERSHIP

1. Cooperation Agreement/Mutual Agreement

To support the task of collecting state revenue from the tax sector, DGT continues to initiate and strengthen synergy and collaboration with institutions, agencies, associations, and other parties (ILAP) through cooperation.

Partnerships between DGT and ILAP are carried out based on a mutual agreement contained in a memorandum of understanding (MoU) or cooperation agreement (PKS). The MoU/PKS aims to realize synergy and integration in the implementation of the tasks and functions of the parties. The scope of the agreement in the mutual agreement includes:

a. exchange of data and information;
b. integration of taxation data;
c. coordination in handling tax criminal cases;
d. legal assistance, legal opinion, and other legal actions;
e. technical assistance;
f. development and improvement of human resources;
g. tax dissemination and education.

DGT has signed 10 MoUs/PKS in 2023 as follows.

Signing of Memorandum of Understanding/Cooperation Agreement, 2023

Date	Partnership	Subject of Agreement
January 16, 2023	DGT and Secretariat General of the Judicial Commission	Cooperation Agreement on Enhancing the Integrity and Capacity of Judges in the Context of Optimizing the Implementation of Tax Tasks and Functions
February 3, 2023	DGT and East Java Provincial Government	Memorandum of Understanding on the Exchange of Data and Information on Motor Vehicle Tax Objects and Taxation in Order to Support Central and Local Tax Revenue
February 24, 2023	DGT and Indonesian Tax Consultants Association	Memorandum of Understanding on Cooperation in Dissemination, Education, and Enhancing the Role of Tax Consultant Professionals
April 14, 2023	DGT and Central Java Provincial Government	Memorandum of Understanding on Synergy in Optimizing Central and Local Taxes

Date	Partnership	Subject of Agreement
May 19, 2023	DGT and Directorate General of Population and Civil Registry	Second Addendum to the Cooperation Agreement on the Utilization of the National Identifity Number, Population Data, and Electronic Identification Card in the Services of the Directorate General of Taxes of the Republic of Indonesia, Ministry of Finance
May 24, 2023	DGT and Directorate General of Immigration	Cooperation Agreement on Synergy in the Implementation of Tax and Immigration Duties
July 20, 2023	DGT and Secretariat General of the Ministry of Health of the Republic of Indonesia	Cooperation Agreement on the Utilization of Data and Information Related to Taxation and SATUSEHAT Mobile Data in the Context of Optimizing State Revenue
November 20, 2023	DGT and Indonesian Chamber of Commerce and Industry (KADIN)	Cooperation Agreement on the Utilization of Tax Data and KADIN Membership Data
December 11, 2023	DGT and the Ombudsman of the Republic of Indonesia	Cooperation Agreement on the Implementation of Quality Public Services in Directorate General of Taxes
December 28, 2023	DGT and Secretariat General of the Ministry of Public Works and Public Housing	Cooperation Agreement on the Utilization of Tax Data and Building Management Information System Data

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

2. Tax Center Development

Tax centers are established to increase public awareness and concern regarding tax rights and obligations through partnerships between DGT, universities, and non-profit organizations. In addition to functioning as a center for tax information, education, and training, tax centers are also encouraged to play a role as policy formulation and community empowerment partners. Activities carried out by tax centers include seminars, discussions, competitions, training, tax volunteers, tax publications, and dissemination.

To maintain and enhance the role of tax centers, Directorate of Tax Dissemination, Services, and Public Relations monitors and evaluates tax center performance every semester. It carries out development activities for tax centers.



457 Tax Center
as of the end of 2023

Several activities related to the establishment and development of tax centers carried out by the Directorate of Tax Dissemination, Services, and Public Relations throughout 2023 include:

a. providing responses/approvals to requests for reviews of Cooperation Agreements for the establishment of tax centers from the RTO;
b. Cooperation Agreement between DGT and the Tax Center of the Association for the Islamic Boarding School and the Community Development (P3M);
c. visits for monitoring and evaluating the best tax centers in 2023; and
d. organising discussions related to the revitalization of the role of tax centers.

H. INTERNATIONAL PARTNERSHIP

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

Carrying an agenda that is expected to impact national interests positively, DGT participates in various international forums. DGT's contribution to international forums aims to maintain Indonesia's bilateral and multilateral relations with partner countries and international organizations, as well as a platform for exchanging ideas in designing ideal tax policies.

DGT's participation in international forums can take the form of sending delegations to attend forums held in partner countries and participating in international-scale events held in Indonesia. Such participation can be carried out through face-to-face meetings or teleconferences.

DGT actively participates and contributes to various international forums, as described below.

a. OECD, Steering Group of The Inclusive Framework on BEPS (SGIF)
SGIF is an OECD forum that aims to create a fairer and more transparent international tax system.
OECD, Forum on Tax Administration (FTA).
This OECD forum brings together Commissioners and Directors General of Taxes from more than 50 tax administrations worldwide to enhance tax administrations' effectiveness, efficiency, and resilience.

b. OECD, Working Party 1
Working Party 1 is a working group within the OECD that regulates the development and implementation of consistent international tax policies, primarily related to the tax treaty and the allocation of taxing rights between countries.

c. OECD, Working Party 2
This OECD forum was established to disseminate the impact and updates of tax reform information.

d. OECD, Working Party 11
Working Party 1 is a working group of the OECD that focuses on addressing and preventing corporate tax avoidance in tax systems.

e. The Financial Action Task Force (FATF)
The FATF is an international organization focused on global efforts to combat money laundering, terrorist financing, and the financing of the proliferation of weapons of mass destruction.

f. Study Group on Asia-Pacific Tax Administration and Research (SGATAR)
This forum is an annual agenda for tax administrators to enhance cooperation, improve administration, and discuss issues related to tax administration.

g. Association of Tax Authorities of Islamic Countries (ATAIC)
ATAIC is an intergovernmental organization focused on enhancing and maintaining Islamic taxation, including zakat policies for rapid economic development in member countries.

h. South Centre
The South Centre is an intergovernmental research and policy analysis institution in developing countries.

In addition to participating in various international forums, in 2023, DGT also conducted various cooperation activities with non-donor partner countries, such as other countries' tax authorities and international organizations. These activities include assisting with official visits/meetings, study visits, workshops, and FGDs.

DGT's Participation in International Forums and Cooperation Activities with Non-Donor Partner Countries, 2023

Date	Venue/Media	Activity
January 16, 2023	Jakarta, Indonesia	Follow-up discussion meeting on Policy Based Loan (PBL) with Asian Development Bank
January – December 2023	Teleconference	SGIF Meeting
January – December 2023	Teleconference	WP 1 meeting on STTR
January – December 2023	Teleconference	WP 11 meeting on Globe rules and implementation
February 1—3, 2023	Paris, France	SGIF Meeting
February 7—8, 2023	Teleconference	Expert Sub Group Working Party 10
February 20—24, 2023	Paris, France	FATF Plenary Meeting
February 21—25, 2023	Batam, Indonesia	Competent Authority Meeting antara DGT Indonesia - IRAS Singapore
February 24, 2023	Teleconference	Coordination Meeting on the Substance of Withholding Tax (WHT) Study with the Fiscal Policy Agency for the 16th ASEAN Forum on Taxation Meeting 2023
February 27 – March 3, 2023	Jakarta, Indonesia	Study Visit of Tanzania Revenue Authority (TRA) to DGT
March 3, 2023	Teleconference	Joint PRG and APRG Meeting
March 7—9, 2023	Bali, Indonesia	16th Asean Forum Taxation (AFT)
March 8 –10, 2023	Teleconference	The 37th Session of Working Party 10
March 13, 2023	Teleconference	Steering Group Meeting of the Global Forum on Transparency and Exchange of Information for Tax Purposes
March 21, 2023	Teleconference	Joint Virtual Session The OECD TFTC and FATCA
March 28 – 31, 2023	Bali, Indonesia	ASEAN Finance and Central Bank Deputies Meeting - Working Group and Related Meetings
April 6, 2023	Jakarta, Indonesia	Bilateral Meeting between DGT and National Tax Service, Korea (NTS).
April 26—28, 2023	India	The 4th High-Level Asia Initiative Meeting
May 6—8, 2023	Jakarta, Indonesia	OECD - DGT Virtual Joint Workshop on Tax Treaties
May 9, 2023	Teleconference	The 5th Joint Meeting of PRGs
May 29—31, 2023	Jakarta, Indonesia	DGT Meeting with Tanzania Revenue Authority (TRA)
June 7, 2023	Teleconference	Meeting on the Concept of a Workshop on Helsinki Principle 3: International Experiences in Carbon Pricing and Carbon Taxation, initiated by the ADB
June 8, 2023	Teleconference	Intersessional Meeting Working Group ASEAN Forum Taxation
June 15—16, 2023	Teleconference	6th Joint Meeting of the PRGs to work on the Global Forum's Future Monitoring and Peer Review Processes
July 3—7, 2023	Selangor, Malaysia	OECD: Fundamental of Transfer Pricing Workshop
July 10—12, 2023	Malaysia	SGATAR Taskforce 2022/2023 Meeting
July 10—12, 2023	Paris, France	SGIF Meeting on Pillar 1 and Pillar 2
July 19—21, 2023	Jakarta, Indonesia	1st DGT-IRBM Revenue Games 2023 between DGT and IBRM
July 20, 2023	Teleconference	5th Tax Administration Theme Day
July 24—27, 2023	Jakarta, Indonesia	Joint DGT - OECD Capacity Building on Transfer Pricing 2023
August 1—3, 2023	Yogyakarta, Indonesia	17th Asean Forum Taxation (AFT)
August 8, 2023	Teleconference	Discussion of Public Country-by-Country Reporting between DGT and Australian Taxation Office (ATO)
August 8—10, 2023	Jakarta, Indonesia	Visit of Iranian National Tax Administration (INTA)
August 14, 2023	Jakarta, Indonesia	Policy Based Loan (PBL) follow-up discussion meeting
Agustus 14—15, 2023	Jakarta, Indonesia	Field Visit Assessment TADAT within DGT in 2023

Date	Venue/Media	Activity
Agustus 27—31, 2023	Jakarta, Indonesia	Competent Authority Meeting between DGT Indonesia - Thailand Revenue Department
September 5—7, 2023	Kuala Lumpur, Malaysia	BEPS Inclusive Framework Pillar Two – Workshop and Technical Assistance
September 6—8, 2023	Teleconference	The 38th Session of Working Party 10
September 11—13, 2023	Georgia	BRITACOF Meeting
September 15, 2023	Teleconference	Future Monitoring and Peer Review Processes of the Global Forum – Information Sessions
September 20—23, 2023	Seoul, Korea Selatan	Commissioners' Meeting DGT and National Tax Service, Korea (NTS)
September 25, 2023	Teleconference	JITSIC Management and TFTC Virtual Assets Action Group Lead
September 27, 2023	Teleconference	Steering Group Meeting of the Global Forum on Transparency and Exchange of Information for Tax Purposes
October 2—6, 2023	Roma, Italia	Peer Review Group for the Exchange of Information on Request (PRG) Meeting
October 6, 2023	Jakarta, Indonesia	Policy Based Loan (PBL) follow-up discussion meeting
October 9, 2023	Teleconference	Joint discussion regarding Completing the Online Survey Mapping Centralised Government Registers Accessible to Tax Authorities
October 10—11, 2023	Riyadh, Saudi Arabia	2nd ATAIC Workshop-Pillar One of The Two Pillar Solutions to the Tax Challenges Arising from Digitalisation
October 10—12, 2023	Jakarta, Indonesia	On-site Assessment of Confidentiality and Data Safeguards
October 23—25, 2023	Jakarta, Indonesia	Joint OECD – DGT Workshop On Exchange Of Information
October 23—26, 2023	Bali, Indonesia	Joint DGT-OECD Workshop on Exchange of Information as a Tool to Combat Offshore Tax Evasion
October 26—27, 2023	Teleconference	The 69th Meeting of FHTP
October 28—31, 2023	Paris, France	Joint WP6 and FTA MAP Forum Meeting on Amount B
October 30 – November 3, 2023	Phuket, Thailand	52nd SGATAR Annual Meeting
November 5—11, 2023	China	China-IMF Capacity Development Center Course: International Issues in Tax Law Design
November 7—8, 2023	Teleconference	The 26th Meeting of TFTC
November 8—9, 2023	Manila, Phillipine	Regional Consultation on International Tax Developments for Asia and the Pacific Region
November 16, 2023	Jakarta, Indonesia	Coordination Meeting for Discussion of the Indonesia-OECD Joint Work Programme (JWP) 2022-2025 – Pillar I Semester I 2023
November 20, 2023	Jakarta, Indonesia	Courtesy Meeting with Indonesia-Japan Tax Society
November 20, 2023	Teleconference	JITSIC - WPEG Session 4 Trust Part 3 Meeting
November 20—21, 2023	Teleconference	The 39th Session of Working Party 10
November 27—28, 2023	Geneva, Switzerland	Conference on South-South Cooperation in International Tax Matters
November 27 – December 1, 2023	Lisbon, Portugal	Global Forum (GF) Plenary Meeting
December 5, 2023	Teleconference	Virtual Seminar on Tax Administration Digitalization
December 5—7, 2023	Roma, Italy	Sixth OECD Forum on Tax Crime
December 12, 2023	Teleconference	Virtual seminar on Tax Certainty
December 14—15, 2023	Teleconference	Expert Sub-Group on Mutual Administrative Assistance in Tax Matters
December 20, 2023	Teleconference	Proposal for a Simultaneous Tax Examination Concerning Direct Taxes

Source:
- Directorate of International Taxation
- Directorate of Tax Dissemination, Services, and Public Relations

2. Partnership with Donor Agencies

The Indonesian Government receives support from several donor agencies in the form of technical assistance to support development plans. One area supported by donor agencies is financial management, including increasing the effectiveness of state revenue from the tax sector.

Technical assistance from donor agencies is implemented in various forms of cooperation, such as training, seminars, workshops, research/studies, technical assistance, FGDs, and study visits.

In 2023, there were five direct foreign 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;
d. Australia Indonesia Partnership for Economic Governance (AIPEG)/Indonesia-Australia Cooperation Program for the Economy (Prospera), including Australian Taxation Office (ATO); and
e. International Bureau of Fiscal Documentation (IBFD).

Foreign Direct Donor Activities, 2023

Donor Agencies	Activity/Theme
JICA	a. Pilot Project Web Scraping b. JICA Visit to DGT Head Office to discuss Web Scraping Pilot Project c. OECD Asia-Pacific Academy for Tax and Financial Crime Investigation Combatting the Professional Enablers of Tax and Other Financial Crimes (Specialty) Programme Seminar d. OECD Asia-Pacific Academy for Tax and Financial Crime Investigation VAT/GST Fraud Investigations (Specialty) Programme Seminar
AFD	a. Study and recommendations on tax gap measurement and analysis for tax compliance improvement b. Workshop on the Transfer Pricing topic with OECD c. Workshop on Follow the Money in Tax Audit Process d. Benchmarking Study in France - Study Visit on Managing Reform, Change Management and Cooperation with Other Parties Related to Data for Tax Purposes e. Discussion on Inequality with Mr. Emmanuel Fourmann f. Evaluation of AFD Technical Assistance Grant with Expert Dr. Liliek Sofitri
GIZ	a. Developing a Mobile Application for Delivering Services to Taxpayers – Enhancement 1 & Developing a UI/UX Design for LMS Module at web edukasi pajak.go.id (PT Walden Global Services (WGS)) b. Consultant for Preparing Project Works and Monitoring output #3 & #4 in Enhancement Mobile Application, UX LMS and XBRL (Engkun Juganda) c. Expert on Tax Law Enforcement in addressing Tax Evasion and Tax Avoidance issues (PT. Dimensi Internasional Tax (DDTC) d. Consulting Service Social Network Behavior and Public Opinion Recovery Analysis for DGT - Directorate of Tax Intelligence (PT Kazee Digital Indonesia) e. Internal meeting of Directorate of Tax Audit and Collection (Discussion Consignment on Draft of PMK concerning Procedures of Tax Audit) f. Short Term Expert (STE) for Tax Policy and Administration in preparation of DRM 2.0 Module Proposal (Dr. Machfud Sidik) g. Public Discussion – Corruption and Tax Reform h. Workshop on Basic Transfer Pricing Inspection Bacth IV i. Fitch Connect Web for All Industry - SE Asia and Australasia and Country Risk j. Public Training "Crypto Currency" k. Joint Training Program "Synergy of Law Enforcement Officer in Handling Criminal Cases in the Field of Taxation" l. Tax Law Enforcement Seminar "Optimizing the Handling of Criminal Acts with Recovery of State Revenue Losses" m. Technical Guidance for Mining Sector Auditors n. Harmonization of the Concept of the Draft of Circular Letter concerning Guidelines for the Policy and Strategy of Examining Preliminary Evidence o. Basic Transfer Pricing Handling Workshop p. Tax Policy Dialogue - "Tax and Digitalization: Improving Indonesian Coretax System" q. The 5th National Seminar on Digital Forensic (NSDF) "Evidence Handling in Digital Forensic"

Donor Agencies	Activity/Theme
AIPEG/Prospera/ ATO	**Indonesia-Australia Cooperation Program for the Economy (Prospera)** a. Workshop on Future (end-state) DGT Organization Design II b. FGD on Taxpayer Ledger Data Migration Strategy for Coretax c. Meeting Coordination on the Implementation of Coretax Testing Phase d. Workshop on Spreadsheet Development and Data Sync for EWS Application e. Meeting on HR System Rapid Assessment f. Training Plan for DGT Coretax Team Functionalization and Implementation in 2023 g. Technical Specification Review for EWS DART Deliverables h. Study Visit Measurement Tax i. FGD on Grand Design of The Indonesian Tax Professional Ecosystem j. Functional Verification Testing Cycle 2 k. Follow-up of System Adjustment Affected by 16-Digit NPWP and Preparation of Transition Plan l. Coretax Technical Training m. Coretax Evaluation Training **The Australian Taxation Office (ATO)** a. Project Concept Note - Tax Control Framework b. Knowledge Sharing Session on How the ATO Conducts Quality Assurance c. Study visit - Taxation Administration Measurement and Key Performance Indicators d. Knowledge Sharing Discussion - Active Dispute Resolution (ADR) - Processes and the role of RDR business line e. Knowledge Sharing Discussion - High Wealth Individuals - overview of ATO Compliance f. Knowledge Sharing Discussion – The ATO' s approach to obtaining justified trust in the large market. g. Knowledge Sharing Discussion - The ATO's approach to engagement and assurance of taxpayers in the Private Wealth client engagement group h. VA Workshop (issues prior to the official launch of the VA) i. Study visit - Agent Regulation and Supervision j. Annual International Women's Day event k. VA Community of Practice l. Study Visit - Tax Gap and Corporate Effectiveness Measures m. Workshop - Women in Government forum n. Workshop - Advancing Disability Employment in the Public Service o. Live Engagement - Showcasing Good Practices from Australian Taxation Office Pillars discussion (Amount B Discussion) p. Joint DGT-OECD Capacity Building on Transfer Pricing 2023 q. Knowledge Sharing Discussion - Taxation Crime r. Workshop to Discuss Pilar I - Amount B s. Sharing Session on Tax Agent Regulation and Supervision t. Sharing Knowledge on Taxpayer Education u. Site Visit - National Coordination Forum for Public Relation Matters in South Sumatera v. Stakeholder Awards and Tax Reform Update - SARASEHAN DGT w. Transfer Pricing Knowledge Sharing on Marketing & Distribution Arrangements and Amount B x. Live Engagement - International Tax Conference 2023 y. Knowledge Sharing Session - Co-operative Compliance n. Knowledge Sharing Sessions - Crypto
IBFD	a. Advanced Professional Certificate in Transfer Pricing (APCTP) b. Fundamentals on Transfer Pricing c. Principle of International Business Taxation d. Advanced Professional Certificate in International Taxation o. IBFD Principle of International Business Taxation - A Deeper Understanding and Practical Application of Various Concepts

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

In addition to direct grants, DGT also received a planned grant from the World Bank through the Public Financial Management Multi Donor Trust Fund (PFM MDTF) Phase III project. In 2023, PFM MDTF Phase III supported the ongoing tax reform agenda, namely the modernization of the tax information technology system focusing on three sub-components: revenue policy management, tax compliance management, and strengthening organization and human resources competency.

The PFM MDTF Phase III project aims to improve the effectiveness and efficiency of the tax administration system in collecting tax revenue. The assistance received by DGT through the PFM MDTF Phase III is detailed in the following table.

The Assistance Received by DGT through PFM MDTF Phase III, 2023

No.	Activity	Description	Impact
1.	Coretax Implementation Preparation Training Part I	Advanced SQL Training, ETL Hadoop, ETL with Talend, Cloud Storage with Redhat Ceph Storage (CI260), Open Stack Cloud Administrator, Intermediate and Advance Reporting with Power BI, Certificate Associate Project Management, Assessment Centre Assessor Certification	Enhancing readiness for Coretax implementation
2.	Coretax Implementation Preparation Training Part II	CQRS & Event Sourcing Training, Kubernetes Administrator, CI/CD, Tibero Developer and Administrator, Training Disaster Recovery and Business Continuity (ISO 22301), Technical Mastery of XML JSON, Basic Java Programming, Kubernetes Security, Linux ubuntu administration, Microservice architecture, Megaware, Elasticsearch Kibana, .NET Core + Angular, Data (Text) Mining for Document Content Utilisation	Enhancing readiness for Coretax implementation, especially system operations, progress reports, database, and network areas

Source: Directorate of Internal Compliance and Apparatus Transformation

FINANCIAL FUNCTION OVERVIEW

The discussion of the financial review refers to DGT Financial Statements for Fiscal Year 2023 (Audited), which has been filed to the Ministry of Finance as DGT's superior unit. The following describes the performance of DGT's financial function in revenue, expenditure, assets, liabilities, and equity segments.

A. TAX REVENUE

The realization of gross tax revenue in 2023 amounted to Rp2,091.54 trillion with tax refunds of Rp223.67 trillion, resulting in net tax revenue in 2023 to reach Rp1,867.87 trillion. This amount reached 102.73 percent of the 2023 State Budget target of Rp1,818.24 trillion and grew by 8.80 percent compared to 2023.

In general, the performance of tax revenue in 2023 was supported by the maintained domestic economic conditions and increased taxpayer compliance as a result of increased supervisory activities, including a) post-Voluntary Disclosure Program supervision, b) risk-based supervision, c) formation of Taxpayer Compliance Committee; d) expansion of tax information access; and e) tax intensification on the digital economy.

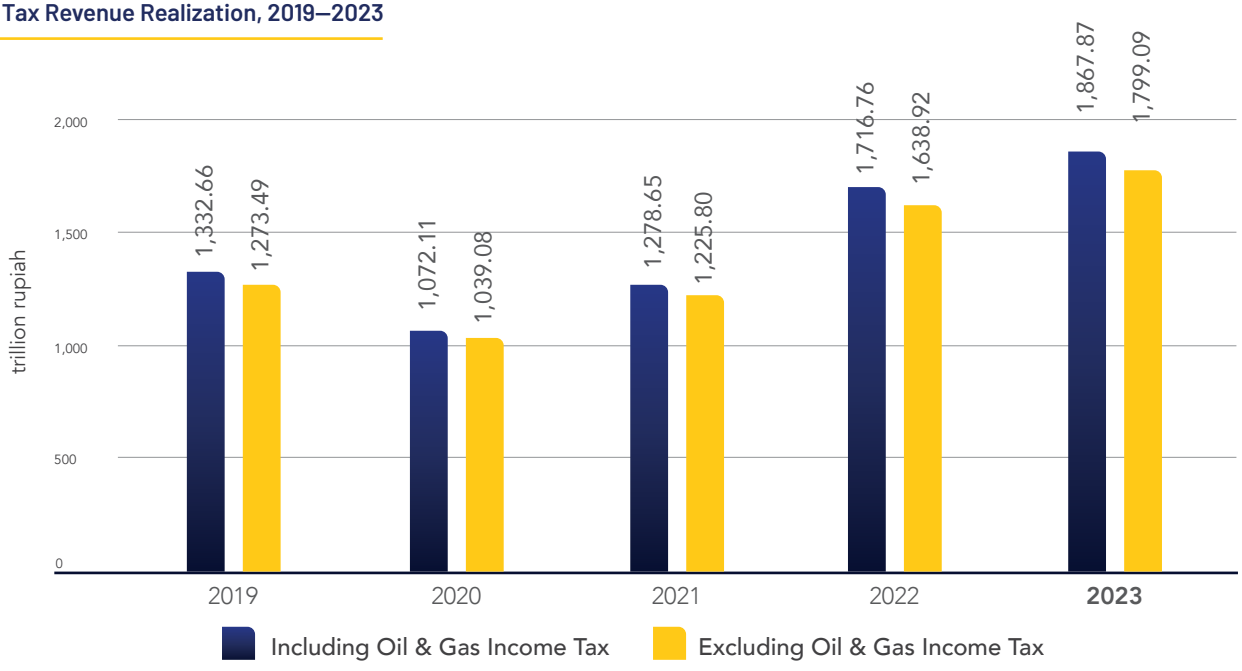
Net Tax Revenue Realization by Type of Tax, 2023

Type of Tax	2023			2022	Realization Growth 2022—2023 (%)
	Target (billion Rp)	Realization (billion Rp)	Percentage (%)	Realization (billion Rp)	
Non-Oil & Gas Income Tax	977,890.00	1,031,865.48	105.52	975,146.55	5.82
Article 21 Income Tax	201,808.24	200,976.48	99.59	172,657.57	16.40
Article 22 Income Tax	39,616.80	34,399.05	86.83	34,145.48	0.74
Article 22 Income Tax on Import	68,112.36	69,528.07	102.08	74,200.22	(6.30)
Article 23 Income Tax	55,599.81	59,276.38	106.61	50,093.09	18.33
Article 25/29 Income Tax from Individuals	12,170.07	12,349.83	101.48	11,675.83	5.77
Article 25/29 Income Tax from Corporate	392,962.70	440,551.93	112.11	385,419.89	14.30
Article 26 Income Tax	74,082.68	78,631.65	106.14	68,615.34	14.60
Final Income Tax	125,422.80	126,805.99	101.10	166,820.06	(23.99)
Other Non-Oil & Gas Income Tax	227.37	154.63	68.01	147.11	5.11
Income Tax Borne by the Government	7,887.17	9,191.47	116.54	11,371.95	(19.17)
VAT & Sales Tax on Luxury Goods	731,040.00	947,548.78	129.62	911,658.81	3.94
Domestic VAT	450,140.08	657,291.44	146.02	610,860.54	7.60
VAT on Import	252,443.85	255,870.66	101.36	270,723.81	(5.49)
Other VAT	7,951.12	8,011.21	100.76	6,159.19	30.07
VAT Borne by the Government	0.00	2,028.57	100.00	3,259.40	(37.76)
Domestic Sales Tax on Luxury Goods	13,947.23	16,935.83	121.43	14,488.12	16.89

Type of Tax	2023			2022	Realization Growth 2022—2023 (%)
	Target (billion Rp)	Realization (billion Rp)	Percentage (%)	Realization (billion Rp)	
Sales Tax on Luxury Goods on Import	6,428.26	7,344.92	114.26	5,056.01	45.27
Other Sales Tax on Luxury Goods	129.46	1.00	0.77	0.44	125.17
Sales Tax on Luxury Goods Borne by the Government	0.00	65.15	100.00	1,111.30	(94.14)
Land & Building Tax	26,870.00	33,568.19	124.93	23,488.51	42.91
Other Taxes	10,790.00	9,776.51	90.61	9,040.16	8.15
Oil & Gas Income Tax	71,650.00	68,777.65	95.99	77,841.63	(11.64)
Total Gross Tax Revenue	1,818,240.00	2,091,536.62	115.03	1,997,175.67	4.72
Tax Refund	0.00	223,669.47	0.00	280,411.88	(20.24)
Total Including Oil & Gas Income Tax	1,818,240.00	1,867,867.15	102.73	1,716,763.79	8.80
Oil & Gas Income Tax Refund	0.00	4.48	0.00	0.00	100.00
Total Excluding Oil & Gas Income Tax	1,746,590.00	1,799,085.01	103.01	1,638,922.16	9.77

Source: 2023 DGT Financial Statements (Audited)

Net Tax Revenue Realization, 2019—2023



Source: 2019—2023 DGT Financial Statements (Audited)

The gross tax revenue realization by type of tax is elaborated on below.

1. Article 21 Income Tax

The revenue of Article 21 Income Tax amounted to Rp200.98 trillion, reaching 99.59 percent of the target of Rp201.81 trillion, with a growth of 16.40 percent compared to 2022. The improvement in the utilization and wages of labor supported this achievement. This condition is reflected in the periodic tax payment, which grew by 17.76 percent.

Payments of Article 21 Income Tax from civil servants/military personnel/state officials also showed an increase of 3.09 percent. Sectorally, the most significant growth occurred in the Manufacturing Industry, followed by Financial Services and Mining.

2. Article 22 Income Tax

The revenue of Article 22 Income Tax amounted to Rp34.40 trillion, reaching 86.83 percent of the target of Rp39.62 trillion, with a growth of 0.74 percent compared to 2022. This achievement was mainly supported by tax payments on the Sale of Very Luxurious Goods, followed by the Notice of Tax Underpayment Assessment and oil and gas redemption. Two large payments originating from periodic payments and exports of coal and mineral commodities experienced contraction, while the largest increase in payments occurred in the Trade sector.

3. Article 22 Income Tax on Import

The revenue of Article 22 Income Tax on Import amounted to Rp69.53 trillion, reaching 102.08 percent of the target of Rp68.11 trillion, and grew negatively by 6.30 percent compared to 2022. The decrease in the realization of Article 22 Income Tax on Import is in line with the decline in imports, which grew negatively by 6.55 percent (y-o-y). Sectorally, the most profound decline occurred in the two main sectors, namely the Trade and Manufacturing Industry.

4. Article 23 Income Tax

The revenue of Article 23 Income Tax amounted to Rp59.28 trillion, reaching 106.61 percent of the target of Rp55.60 trillion, and grew by 18.33 percent compared to 2022. The growth of Article 23 Income Tax revenue was mainly supported by the increase of its main contribution, namely the service payment, which grew by 14.99 percent, followed by periodic tax payment and interest, which also showed double-digit growth. Sectorally, the most significant increase occurred in the Mining sector, followed by the Trade and Manufacturing Industry sector.

5. Article 25/29 Income Tax from Individuals

The revenue of Article 25/29 Income Tax from Individuals amounted to Rp12.35 trillion, reaching 101.48 percent of the target of Rp12.17 trillion, with a growth of 5.77 percent compared to 2022. Such positive growth is in line with economic activities and supervisory measures. This increase was mainly supported by annual tax payments, which grew by 12.38 percent. Sectorally, the most significant increase occurred in the State Officials and Employees sub-sector of Private Employees, which grew by 5.03 percent. The subsequent largest increase occurred in the Health Activities, Accommodation, and Trade sectors.

6. Article 25/29 Income Tax from Corporate

The revenue of Article 25/29 Income Tax from Corporate amounted to Rp440.55 trillion, reaching 112.11 percent of the target of Rp392.96 trillion with a growth of 14.30 percent compared to 2022. This achievement was generally driven by the sustained domestic economic performance despite the slowdown due to the declining trend in commodity prices. Periodic and annual tax payments grew at double-digit rates of 12.70 percent and 14.30 percent, respectively. Sectorally, the Mining and Financial Services sectors recorded the most significant increase.

7. Article 26 Income Tax

The revenue of Article 26 Income Tax amounted to Rp78.63 trillion, reaching 106.14 percent of the target of Rp74.08 trillion, with a growth of 14.60 percent compared to 2022. The increase in payments of dividends, interest, and royalties to foreign countries mainly supported the achievement. The most significant increase occurred in the Financial Services sector, followed by the Manufacturing Industry and Trade sector.

8. Final Income Tax

The revenue of Final Income Tax amounted to Rp126.81 trillion, reaching 101.10 percent of the target of Rp125.42 trillion, with a negative growth of 23.99 percent compared to 2022. The non-recurring tax payment from the Voluntary Disclosure Program caused the decrease in Final Income Tax revenue. Final Income Tax revenue, excluding the revenue from the Voluntary Disclosure Program, grew by 20.19 percent, mainly supported by the 51,23 percent increase in Final Income Tax on Deposit/Savings Interest, in line with the rise in interest rates. Other payments that recorded the most significant increase were Land/Building Leases, Construction Services, and Discount/Interest on Bonds. Sectorally, the most critical growth occurred in the Financial Services, followed by the Mining sector and the Provision of Electricity, Gas, Steam/Hot Water, and Cold Air.

9. Domestic VAT

The revenue of Domestic VAT amounted to Rp657.29 trillion, reaching 146.02 percent of the target of Rp450.14 trillion with a growth of 7.60 percent compared to 2022. This achievement aligns with the sustained economic activity and domestic consumption level. Sectorally, the most significant increase was recorded in the Manufacturing sector, followed by Transportation and Warehousing, and the Government Administration sector.

10. VAT on Import

The revenue of VAT on imports amounted to Rp255.87 trillion, reaching 101.36 percent of the target of Rp252.44 trillion, and grew negatively by 5.49 percent compared to 2022. The decrease in VAT on import revenue is in line with the decline in Article 22 income tax on Imports caused by the decrease in imports. The most significant reduction occurred in the two largest sectors: Manufacturing Industry and Trade.

11. Domestic Sales Tax on Luxury Goods

The revenue of Domestic Sales Tax on Luxury Goods amounted to Rp16.94 trillion, reaching 121.43 percent of the target of Rp13.95 trillion with a growth of 16.89 percent compared to 2022. Sectorally, the revenue from Domestic Sales Tax on Luxury Goods was dominated by the Manufacturing Industry, especially the Automotive Industry (contribution of 99.59 percent), which experienced a growth of 15.15 percent. The increase in Domestic Sales Tax on Luxury Goods revenue also occurred in some Government Administration and Accommodation sectors but with a relatively small contribution to the total revenue of Domestic Sales Tax on Luxury Goods.

12. Sales Tax on Luxury Goods on Import

The revenue of Sales Tax on Luxury Goods on Import amounted to Rp7.34 trillion, reaching 114.26 percent of the target of Rp6.43 trillion with a growth of 45.27 percent compared to 2022. The increase in Sales Tax on Luxury Goods on Import revenue mainly occurred in the Motor Vehicle Trade sub-sector (contribution of 83.52 percent) with a growth of 35.54 percent and the Automotive Industry sub-sector (contributing 11.65 percent) with a growth of 161.85 percent. This increase is in line with imports of completely built-up motor vehicles, which grew by 6.74 percent (y-o-y) until December 2023.

13. Land and Building Tax

The revenue of Land and Building Tax amounted to Rp33.57 trillion, reaching 124.93 percent of the target of Rp26.87 trillion, with a growth of 42.91 percent compared to 2022. The achievement was mainly supported by the tax payment from Mineral and Coal Mining (contribution of 35.03 percent), which grew by 117.05 percent, and Oil and Gas Mining (contribution of 51.22 percent), which grew by 25.39 percent.

14. Other Taxes

The revenue of Other Taxes amounted to Rp9.78 trillion, reaching 90.61 percent of the target of Rp10.79 trillion, with a growth of 8.15 percent compared to 2022. The increase in Other Taxes revenue was mainly supported by the increase in Income Tax Collection Interest, Stamp Duty, and VAT Collection Interest, which grew by 40.60 percent, 17.33 percent, and 33.09 percent, respectively. Sectorally, the most significant increase in Other Taxes occurred in the Mining sector, followed by the Provision of Electricity, Gas, Steam/Hot Water, and Cold Air.

B. NON-TAX REVENUE

Net Non-Tax Revenue in 2023 stood at Rp57,516,978,836.00 or 198.30 percent of the estimation of Rp29.005.553.000,00 and increased by 29.16 percent from 2022.

Net Non-Tax Revenue, 2022—2023

Description	2023			2022	% Increase/ (Decrease)
	Estimation (Rp)	Realization (Rp)	Percentage (%)	Realization (Rp)	
Revenue from Sales, State-Owned Assets Management, and Business Entity Fees	26,780,745,000	34,075,757,937	127.24	28,243,747,981	20.65
Revenue from Interests, Banking Account Management, and Financial Management	1,781,550,000	3,915,182,670	219.76	1,921,468,323	103.76
Revenue from Dues and Fines	0	3,266,371,546	100.0	4,582,319,368	(28.72)
Other Revenues	443,258,000	16,259,666,683	3,668.22	10,130,679,712	60.50
Total Gross Non-Tax Revenue	29,005,553,000	57,516,978,836	198.30	44,878,215,384	28.16
Non-Tax Revenue Refund	0	0	0	346,277,379	(100.00)
Total Net Non-Tax Revenue	29,005,553,000	57,516,978,836	198.30	44,531,938,005	29.16

Source: 2022—2023 DGT Financial Statements (Audited)

C. PERSONNEL EXPENDITURE

Net Personnel Expenditure in 2023 amounted to Rp355,463,925,077.00 or 92.93 percent of the budget and decreased by 83.24 percent compared to 2022.

Personnel Expenditure, 2022—2023

Description	2023			2022	% Increase/ (Decrease)
	Estimation (Rp)	Realization (Rp)	Percentage (%)	Realization (Rp)	
Civil Servant Salary & Allowances Expenditure	340,047,504,000	321,970,458,927	94.68	2,090,380,565,070	(84.60)
Overtime Expenditure	42,468,086,000	33,493,466,150	78.87	30,652,560,481	9.27
Total	382,515,590,000	355,463,925,077	92.93	2,121,033,125,551	(83.24)

Source: 2022—2023 DGT Financial Statements (Audited)

D. GOODS EXPENDITURE

Net Goods Expenditure in 2023 amounted to Rp5,417,331,817,733.00 or 97.05 percent of the budget and increased by 9.43 percent from 2022.

Goods Expenditure, 2022—2023

Description	2023			2022	% Increase/ (Decrease)
	Estimation (Rp)	Realization (Rp)	Percentage (%)	Realization (Rp)	
Operating Goods Expenditure	866,020,339,000	841,922,408,239	97.22	833,149,327,619	1.05
Non-operating Goods Expenditure	2,204,176,902,000	2,168,643,351,804	98.39	1,631,000,522,368	32.96
Supplies Expenditure	325,645,127,000	317,002,819,473	97.35	355,444,526,333	(10.82)
Services Expenditure	920,889,570,000	894,322,901,958	97.12	1,028,611,410,299	(13.06)
Maintenance Expenditure	523,845,455,000	506,476,205,420	96.68	542,206,249,422	(6.59)
Domestic Travel Expenditure	735,901,029,000	683,922,781,839	92.94	558,412,304,877	22.48
International Travel Expenditure	5,630,813,000	5,041,349,000	89.53	1,831,977,997	175.19
Total	5,582,109,235,000	5,417,331,817,733	97.05	4.950.656.318.915	9.43

Source: 2022—2023 DGT Financial Statements (Audited)

E. CAPITAL EXPENDITURE

Net Capital Expenditure in 2023 amounted to Rp560,624,766,151.00 or 50.16 percent of the budget and decreased by 32.49 percent from 2022.

Capital Expenditure, 2022—2023

Description	2023			2022	% Increase/ (Decrease)
	Estimation (Rp)	Realization (Rp)	Percentage (%)	Realization (Rp)	
Capital Expenditure on Land	0	0	0.00	2,107,806,487	(100.00)
Capital Expenditure on Equipment & Machine	313,856,777,000	291,233,304,160	92.79	314,213,476,361	(7.31)
Capital Expenditure on Building & Construction	198,172,131,000	184,868,257,474	93.29	70,741,252,021	161.33
Other Capital Expenditure	605,656,919,000	84,523,204,517	13.96	443,368,395,894	(80.94)
Total	1,117,685,827,000	560,624,766,151	50.16	830,430,930,763	(32.49)

Source: 2022—2023 DGT Financial Statements (Audited)

Continuing the development of Coretax as a national priority program, the expenditure of Coretax in 2023 was Rp34,347,222,920.00. The spending is divided into several procurement packages, namely the procurement of the core tax system integrator (0.47 percent), owner's agent-project management and quality assurance consulting services (30.00 percent), and owner's agent-change management consulting services (63.74 percent).



F. ASSETS

1. Current Assets

Current assets could be immediately converted into cash or owned to be utilized or sold within twelve months from the reporting date. DGT's current assets value as of December 31, 2023, was Rp36,810,070,456,263.00.

Current Assets, 2022—2023

Description	Value in 2023 (Rp)	Value in 2022 (Rp)	% Increase/ (Decrease)
Cash in Expenditure Treasurer	210,600,000	112,699,650	86.87
Other Cash & Cash Equivalent	507,679,458	4,994,949	10,063.86
Prepaid Expenditure	109,191,859,895	215,761,806,159	(49.39)
Expenditure Prepayment	178,899,487	164,135,420	9.00
Accrued Revenue	2,641,584,848,204	1,374,382,216,760	92.20
Tax Receivables (Net)	33,808,952,210,833	28,299,666,530,933	19.47
Non-Tax Receivables (Net)	0	8,779,931,551	(100.00)
Current Portion of Treasury Bills/ Compensation Claim (Net)	44,908,856	26,811,709	67.50
Inventory	249,399,449,530	275,419,152,885	(9.45)
Total	36,810,070,456,263	30,174,318,280,016	21.99

Source: 2022—2023 DGT Financial Statements (Audited)

2. Fixed Assets

Fixed assets include all tangible assets that could be used for government or public interest and have a useful life of more than one year. Fixed assets are calculated using the acquisition cost method and considering depreciation. The total book value of fixed assets after depreciation as of December 31, 2023, was Rp38,314,662,040,112.00.

Fixed Assets, 2022—2023

Description	Value in 2023 (Rp)	Value in 2022 (Rp)	% Increase/ (Decrease)
Land	31,627,337,142,991	31,630,263,181,003	(0.01)
Equipment & Machine	5,603,101,490,284	5,329,525,529,748	5.13
Building & Construction	7,180,947,789,087	7,017,469,692,595	2.33
Road, Irrigation & Installation	1,893,929,022	10,685,238,028	(82.28)
Other Fixed Assets	2,098,317,363	2,717,954,051	(22.80)
Renovation Fixed Assets	61,205,874,457	71,410,166,674	(14.29)
Total Fixed Assets (Gross)	44,476,584,543,204	44,062,071,762,099	0.94
Accumulated Depreciation as of December 31 (excluding Land)	(6,161,922,503,092)	(5,784,586,372,694)	6.52
Book Value of Fixed Assets	**38,314,662,040,112**	**38,277,485,389,405**	**0.10**

Source: 2022—2023 DGT Financial Statements (Audited)

3. Long-Term Receivables

Long-term receivables will be due or realized in more than twelve months from the reporting date. Total long-term receivables as of December 31, 2023, was Rp2,223,583,242.00. 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, 2022—2023

Description	Value in 2023 (Rp)	Value in 2022 (Rp)	% Increase/ (Decrease)
Treasury Claim/Compensation Claim Receivables	2,729,521,733	2,664,695,108	2.43
Allowance for Uncollectible Treasury Claim/Compensation Claim Receivables	(505,938,491)	(458,427,914)	10.36
Piutang Jangka Panjang	**2.223.583.242**	**2.206.267.194**	**0,78**

Source: 2022—2023 DGT Financial Statements (Audited)

4. Other Assets

Other assets cannot be identified as current assets, permanent investments, and fixed assets on the balance sheet date. Other assets consist of intangible and other assets (unused fixed assets). The total book value of other assets owned by DGT as of December 31, 2023, was Rp1,027,145,677,287.00.

Other Assets, 2022—2023

Description	Value in 2023 (Rp)	Value in 2022 (Rp)	% Increase/ (Decrease)
Intangible Assets	567,151,091,545	519,239,881,416	9.23
Intangible Assets in Process	688,546,310,439	654,189,537,519	5.25
Restricted Funds	139,278,400,761	0	100.00
Other Assets	327,608,191,906	428,380,562,333	(23.52)
Total Other Assets (Gross)	1,722,583,994,651	1,601,809,981,268	7.54
Accumulated Depreciation as of December 31	(291,126,683,382)	(408,351,417,563)	(28.71)
Accumulated Amortization as of December 31	(404,311,633,982)	(370,446,105,815)	9.14
Book Value of Other Assets	**1,027,145,677,287**	**823,012,457,890**	**24.80**

Source: 2022—2023 DGT Financial Statements (Audited)

G. SHORT-TERM LIABILITIES

Liabilities were classified as short-term if expected to be paid or matured within twelve months after the reporting date. Short-term liabilities as of December 31, 2023, amounted to Rp26,999,287,041,323.00.

Short-Term Liabilities, 2022—2023

Description	Value in 2023 (Rp)	Value in 2022 (Rp)	% Increase/ (Decrease)
Third-Party Accounts Payable	144,779,302,211	47,640,545,395	203.90
Revenue Overpayment Accounts Payable	26,851,228,656,544	9,456,315,116,488	183.95
Prepaid Revenue	3,060,803,110	3,302,700,974	(7.32)
Prepayment from State Treasury Service Office	210,600,000	112,699,650	86.87
Other Short-Term Liabilities	7,679,458	0	100.00
Total	**26,999,287,041,323**	**9,507,371,062,507**	**183.98**

Source: 2022—2023 DGT Financial Statements (Audited)

H. EQUITY

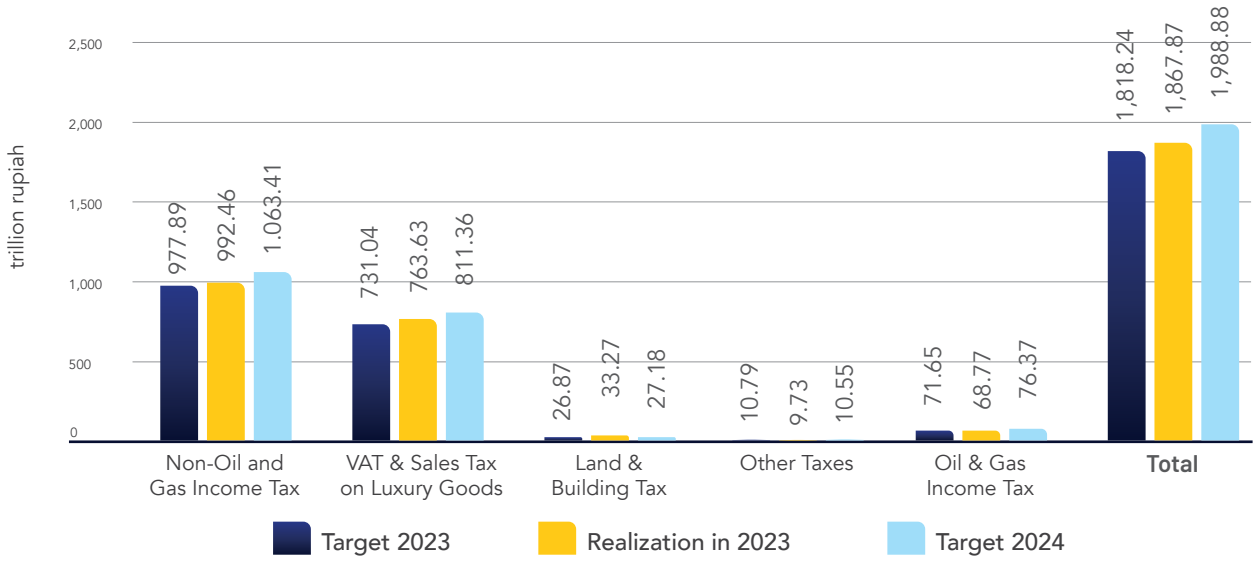
Equity is the difference between assets and liabilities in one period. Equity as of December 31, 2023, amounted to Rp49,154,814,715,581.00, while the value as of December 31, 2022, was Rp59,769,651,331,997.00, resulting in a decrease of Rp10,614,836,616,416.00 or 17.76 percent. In general, the decrease in equity is due to the addition of assets is less than the addition of liabilities.

2024 PERFORMANCE TARGET

A. 2024 TAX REVENUE TARGET, POLICY, AND STRATEGY

The Government has entrusted DGT with the responsibility of collecting a 2024 tax revenue target of Rp1,988.88 trillion as stipulated in Law No. 19 of 2023 on the State Budget for the 2024 Fiscal Year (2024 State Budget Law). This amount is 9.39 percent higher than the 2023 tax revenue target or grows 6.48 percent compared to the 2023 tax revenue, highlighting the crucial role of DGT in achieving this target.

Comparison of 2023 Tax Revenue Target, 2023 Tax Revenue Realization, and 2024 Tax Revenue Target



Source: 2023 DGT Financial Statements (Audited), Kepdirjen No. KEP-181PJ/2024

Determining the 2024 tax revenue target has considered macroeconomic conditions such as exchange rates, commodity prices, oil and gas lifting rates, and dynamic geopolitical situations. In addition, several key challenges require attention, including:

a. the risk of continued geopolitical conflicts and the tightening of monetary policies, potentially causing global economic slowdown and volatility in key commodity prices;
b. an increasing level of shadow economy as a consequence of the shifting of economic structure towards digitalization and a high level of informal sector; and
c. effectiveness and efficiency of tax incentives.

Despite the risk of transmission to the domestic economy from global economic pressure, Indonesia's macroeconomic fundamentals stay resilient amid the ongoing global turmoil. The acceleration of Indonesia's economic recovery in 2023, along with lifting the COVID-19 pandemic status, further strengthens DGT's optimism in achieving the 2024 tax revenue target.

To address the challenge of tax revenue optimization, the Taxpayer Compliance Committee has proactively formulated comprehensive policies and strategies for 2024 tax revenue collection. DGT will implement a 2024 tax revenue strategy and policy by managing tax revenue from two core activities: Supervision of Periodic Tax Payment (PPM) and Supervision of Material Compliance (PKM).

PPM refers to tax revenue from periodic and annual tax payments related to economic activities in the current tax year or tax payments due in 2024. Meanwhile, PKM refers to tax revenue generated from compliance supervision activities on Tax Return filing and tax payments. This supervision is a follow-up to a comprehensive and thorough data analysis conducted in the supervision, audit, collection, and law enforcement of tax years preceding the current tax year or payments due in 2023 and earlier.

Details of PPM and PKM priority programs, as well as priority activities in enabler functions of core business processes in 2024, are explained as follows.

2024 Tax Revenue Policy and Strategy

Priority Program	
PPM	**PKM**
a. Increasing taxpayers' registration compliance through: • Education through active direct dissemination methods, as well as one-way and two-way indirect dissemination • Tax dissemination by third parties in several programs such as the Tax Volunteer, BDS, and Tax Awareness Inclusion in Education • Increasing the baseline of quality data • Increasing the number of taxpayers based on the Tax Extensification Priority Target List (DSPE) • Field data collection (canvassing) as part of regional supervision to gather data on taxpayers' business activities • Utilization of National Identification Number (NIK) as Taxpayer Identification Number (NPWP) in collecting taxpayers' data • Supervision of the timeliness of Taxable Person registration to optimize VAT revenue • Expansion of Electronic System Providers (ESP) merchants appointment as a form of collaborative supervision of TTES VAT withholding agents and ESP taxpayers b. Increasing taxpayers' compliance on Tax Return filing, including: • Tax education through engaged direct dissemination • Technical assistance, collaboration with employer taxpayers, and coordination with government institutions, associations, and other parties • Tax services optimization through tax corners and tax classes, Public Service Mall, NIK-NPWP matching validation upon providing taxation services, and Annual Tax Return reception services	a. Supervision focuses on: • Supervision on sectoral taxpayers following national priorities • Supervision on MSME and non-MSME taxpayers • Supervision taxpayers corresponding to priority activity segmentation • Expansion of the appointment of VAT withholding agents for utilization of intangible Taxable Goods and Taxable Services from outside of the customs area within the customs area through TTES • Supervision on the follow-up of the findings from internal or external auditors and compliance assessment b. The audit focuses on: • Proposing for audits prioritizing conglomerate taxpayers, taxpayers who state net loss with no tax credit, and taxpayers granted advance tax refund but with high-risk status • Enhancing collaboration with DGCE through joint audits c. Tax collection focuses on: • Follow-ups on the tax collection activity to taxpayers with tax arrears based on the DSPC • Optimization of tax collection on delinquent tax receivables and those nearing expiration d. Valuation focuses on: • Valuation activities to determine the market value of corporate activities, including restructuration and the formation of State-Owned Enterprise holdings/sub-holdings • Valuation to determine the market value of the transfer or utilization of assets influenced by special relations • Analysis of the fairness of palm oil plantation turnover

Priority Program	
PPM	**PKM**
• Arrangement of Selected Tax Dissemination Target List (DSPT), • Periodic reminder of Tax Return filing through multiple channels (SMS/Whatsapp/email broadcast), • Appreciation letters to taxpayers who file their Tax Returns early • Supervision on Tax Return filing compliance of tax withholding agents c. Increasing the compliance of on-time tax payment: • Supervision of prominent taxpayers' compliance with tax payments • Supervision of tax installment payments in regards to the economic situation • Supervision of tax withholding agents' compliance with tax payments • Supervision of post-Voluntary Disclosure Program • Issuance of the Notice of Tax Collection for the ongoing tax year • Supervision of taxpayers with the status of "no filed-tax returns but potential data was found" • Pre-collection to collection activities based on the Tax Collection Priority Target List (DSPC) • Tax collection to taxpayers who are not listed in the DSPC • Optimization of tax collection on delinquent tax receivables and those nearing expiration • Increasing the supervision of stamp duty usage d. Review and follow-ups towards taxation data for the current year: • Utilization of current year trigger data and test data • Supervision of government institutions in filing Tax Return and implementing state budget/local budget/village budget	e. Law enforcement focuses on: • Follow-up on taxpayers indicated to have issued and used tax invoices, withholding tax receipts, and tax payment slips that are not based on actual transactions under Article 39A of KUP Law, • Follow-up on taxpayers who are indicated to have not filed Tax Return or filed incorrect/incomplete Tax Return under Article 39 paragraph (1) letter c and letter d of KUP Law, • Follow-up on taxpayers with indications of a "tax refund attempt" under Article 39 paragraph (3) of KUP Law.

Enabler Activities
a. Development of CRM: • CRM development for the commodity sector and national priority sectors • Optimization of the utilization of the Mandor-Dashboard Integrated Risk Engine in the preparation of the Collaborative Tax Potential Optimization Target List (DSP4) • Optimization of monitoring and evaluation of CRM and BI utilization • Development of human resource BI for managing all job positions b. Data and IT governance: • Mapping of data needs and collection of priority data to secure tax revenue • Building integrated databases and modernizing the supervision system for government institutions • Forming a taxation database based on NIK and NPWP c. Regulatory refinement, e.g., post-VDP supervisory follow-up, increasing tax basis, data utilization, Coretax implementation, and implementation regulation of HPP Law d. Business process refinement, especially relating to Coretax implementations e. Human resource development, through job-type shifting to a functional approach: • pembentukan satgas dan pelatihan bersama dengan aparat penegak hukum • fungsionalisasi pegawai dengan mempertimbangkan urgensi tugas dan fungsi serta kompetensi pegawai • pemetaan dan peningkatan kapasitas SDM f. Organizational development: • Increasing cooperation with third parties as tax data providers through Cooperation Agreements • Increasing the role of DGT leadership as a Key Opinion Leader in external communications • Preparation of DGT restructuring plans post Coretax implementation g. Internal control

Source: Directorate of Tax Potential, Compliance, and Revenue

B. 2024 KEY PERFORMANCE INDICATORS

Preparing 2024 DGT's Performance Agreement follows the President and Vice President's Vision and Mission, the 2020—2024 Strategic Plan, DGT's work plan 2024, and applicable regulations on performance management in the Ministry of Finance.

In preparing the Performance Agreement, DGT continues to refine its Key Performance Indicators (KPIs) to ensure better performance measurement year after year. These improvements include reformulating, redefining, and changing KPI targets, establishing new KPIs, or eliminating existing ones.

The following is a list of DGT's KPIs for 2024, along with strategic initiative activities to drive the achievement of KPI targets as set out in the Performance Agreement signed by the Director General of Taxes and the Minister of Finance on January 30, 2024.

2024 DGT's Key Performance Indicators

No.	Strategic Objective	Performance Indicators	Target
1.	Optimal, accountable, and sustainable state revenue from the tax sector	a. Percentage of tax revenue realization	100%
		a. Stakeholders' and service users' satisfaction level	100%
		a. Organizational integrity index	100
2.	Effective state revenue policy	Index of the effectiveness of state revenue policy	100
3.	High level of current-year compliance	Level of current-year taxpayer compliance	100%
		• Percentage of Annual Income Tax Return filing compliance by corporate and individual taxpayers	100%
		• Percentage of tax revenue realization from PPM	100%
4.	High level of tax compliance in the preceding year	Percentage of tax revenue realization from PKM	100%
5.	Development of quality regulations	a. Index of Regulatory effectiveness	7.60 (scale of 10)
		b. Priority regulation performance score	85%
6.	Effective tax education, services, and public relations	a. Index of Public Relations Ecosystem Effectiveness	100
		a. Percentage of behavioral change in Tax Return filing and tax payment from tax education and dissemination	74%
7.	Optimal settlement of objections and non-objections	Percentage of timely settlement of objections and non-objections	86%
		• Percentage of timely objections settlement	78%
		• Percentage of timely non-objections settlement	94%
8.	Effective PPM	Percentage of PPM	90%
9.	Effective PKM	Level of effectiveness of tax compliance supervision and law enforcement	83.75%
		• Percentage of settlement of requests for data and information clarification	100%
		• Level of audit effectiveness and completion of valuation	100%
		• Level of effectiveness in law enforcement, collection, and collaboration	90%
		• Percentage of the number of verdicts defending the object of appeal/lawsuit in tax court	45%

No.	Strategic Objective	Performance Indicators	Target
10.	Quality data and information	Percentage of valid data	90%
11.	Effective collaboration in the field of state revenue	Percentage of successful implementation of joint programs	85%
12.	Adaptive organization and human resources strengthening	a. Level of quality of HR management	96%
		b. Organizational evaluation score	100
		c. Percentage of program completion of the Strategic Initiative for Bureaucratic Reform and Institutional Transformation (RBTK) and Data Analytics	94%
13.	Accountable management of finance and state-owned assets	a. Index of quality of financial management of Budget Section 015	100
		b. Index of quality of state-owned assets management and procurement	84.10
14.	Strengthening adaptive ICT	Level of quality of ICT management	100%
15.	Effective supervision and internal control	a. Index of maturity of the implementation of the Government Internal Control System	100 (4 out of 5)
		b. Index of effectiveness of the Internal Compliance Unit	82

Source: 2024 Performance Agreement of Director General of Taxes No. PK-3/MK/2024

2024 DGT's Strategic Initiatives

KPI	Strategic Initiatives	Output/Outcome	Period
Level of quality of ICT management	Coretax	1. Completion of system integration testing 2. Completion of non-functional testing 3. Completion of training 4. Completion of data migration 5. Completion of system deployment	Jan—Dec
Level of effectiveness of tax compliance supervision and law enforcement	Level of effectiveness of tax compliance supervision and law enforcement	35 DGT digital forensic laboratories providing services in the following areas of digital forensics: a. digital forensics for computers; b. digital forensics for mobile phones; c. digital forensics for internet accounts; and d. digital forensics for other devices.	Jan—Dec
Level of effectiveness of tax compliance supervision and law enforcement	Asset Recovery Management System	An Asset Recovery System consisting of: a. SOPs; b. database; and c. information system.	Jan—Dec

Source: 2024 Performance Agreement of Director General of Taxes No. PK-3/MK/2024

Managing Risk, Empowering Workforce

The large number of taxpayers and the complexity of data must be addressed by DGT carefully so that risks that may arise and hinder organizational performance can be avoided. The use of compliance risk management and business intelligence in carrying out the tasks of the Compliance Committee encourages the effectiveness and efficiency of supervision performance by prioritizing risk-based taxpayer handling through adequate analysis of the allocation and empowerment of human resources.



GOOD GOVERNANCE



DGT is pivotal in optimizing state revenue with a mandate to organize efficient, effective, integrated, and fair tax administration. Guided by the laws and regulations on good governance, resource management systems, internal control systems, and public information disclosure, DGT is committed to enhancing productivity. This commitment, along with the quality of public services, meets stakeholders' expectations and paves the way for a more efficient future.

PRINCIPLES OF ORGANIZATION AND **GOVERNANCE**

A. ORGANIZATION AND WORK PROCEDURES

The main provisions regarding DGT position, tasks, functions, and span of control at the central level or echelon I units are set out in Perpres No. 57 of 2020 concerning the Ministry of Finance. Furthermore, the Minister of Finance Regulation sets out the organization and working procedures of DGT, including the structure, tasks, functions, and administrative work areas of echelon II units/positions below.

DGT must adopt a flexible and adaptive approach to meet the challenges and dynamics of the current environment. By Perpres No. 57 of 2020, DGT is granted specific flexibility regarding organizational restructuring, enabling DGT to adapt swiftly in dynamic environments. The Minister of Finance may delegate authority to the Director General of Taxes to determine further details regarding the tasks, functions, location, position, and working areas of echelon III units and below within the Head Office, tax offices, and Technical Implementation Units. These changes, while ensuring no change in nomenclature and that the formation and shifting of budgetary work units remain unaffected, hold the potential to bring about a more efficient and effective DGT.

Organization and Procedures

Unit	Legal Basis
Head Office	• Perpres No. 57 of 2020 concerning the Ministry of Finance • PMK No. 118/PMK.01/2021 concerning Organization and Work Procedures of the Ministry of Finance as amended by PMK No. 135 of 2023 • KMK No. 218/KMK.01/2003 concerning Advisors to the Director General of Taxes • Kepdirjen No. KEP-489/PJ/2022 concerning Stipulation of Changes in the Details of Tasks of the Sub-directorate of Tax Objection and Appeal I and Sub-directorate of Tax Objection and Appeal II at the Directorate of Tax Objection and Appeal in DGT Head Office
Tax Office	• PMK No. 210/PMK.01/2017 concerning the Organization and Work Procedures of Vertical Units of the DGT as amended by PMK No. 184/PMK.01/2020 • Kepdirjen No. KEP-150/PJ/2021 concerning Stipulation of Changes in Tasks and Functions of Tax Potential Monitoring and Data as well as Tax Registration, Extensification, and Valuation at RTOs besides Large Taxpayers RTO and Special Jakarta RTO
Technical Implementation Units	• PMK No. 166/PMK.01/2016 concerning Organization and Work Procedures of Taxation Data and Document Processing Office • PMK No. 167/PMK.01/2016 concerning Organization and Work Procedures of Taxation Data and Document Processing Center as amended by PMK No. 176/PMK.01/2019 • PMK No. 174/PMK.01/2012 concerning Organization and Work Procedures of Information and Complaint Service Office as amended by PMK No. 165/PMK.01/2016

B. JOB DESCRIPTIONS

A job description is a guiding framework for all roles within an organizational structure. Within the Ministry of Finance, job descriptions are stipulated in the Minister of Finance Decree, which includes the following information: job title, job summary, job objectives, description of duties and activities, equipment used, expected work results, authority, responsibility, risks, and requirements for occupying the position. A job description aims to clarify the division of authority and responsibility of each position in the organization and to avoid duplication of work.

Job Descriptions in DGT

Type of Position	Legal Basis
Structural Official (Echelon) in DGT Head Office	KMK No. 8/KM.1/SJ.2/2023
Structural Official (Echelon) in Tax Offices and Technical Implementation Units	KMK No. 6/KM.1/2021
Staff in DGT	KMK No. 9/KM.1/SJ.2/2023
Tax Auditor	KMK No. 20/KM.1/SJ.2/2022
Tax Auditor Assistant	KMK No. 19/KM.1/SJ.2/2022
Tax Appraiser and Tax Appraiser Assistant	KMK No. 1/KM.1/SJ.2/2020
Tax Instructor	KMK No. 4/KM.1/SJ.2/2021
Tax Instructor Assistant	KMK No. 5/KM.1/SJ.2/2021

Note: Implementing the functional positions of IT Specialist and Apparatus Assessor at DGT refers to Permenpan RB, which regulates the job description for each position.

C. STANDARD OPERATING PROCEDURES

Standard Operating Procedure (SOP) is a set of guidelines designed to carry out tasks and functions to minimize errors and inconsistencies in the process. It ensures that activities follow established standards while promoting effectiveness and efficiency, as well as a tool for internal control. SOP contains a series of standardized written instructions that outline various administrative processes. It specifies how and when employees should execute the processes and who is responsible for carrying them out. These instructions are developed based on the organization's business processes.

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

DGT has established a comprehensive SOP Management as stipulated in Circular Letter No. SE-32/PJ/2021 concerning DGTs' Standard Operating Procedure Management. SOP Management is a series of SOP management processes involving several related parties, including receiving and distributing input, developing, standardizing, ratifying, administering, and publishing, as well as monitoring and evaluating SOPs. These processes are carried out semi-annually, with the final output being a Director General of Taxes Decree on new SOPs, revisions to SOPs, and the elimination of SOPs.

DGT's Standard Operating Procedures 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	1,465
Tax Offices	1,170
Technical Implementation Units	422
Total	3,057

Source: Secretariat of the Directorate General of Taxes

SERVICE COMMITMENT AND **SERVICE STANDARDS**



All DGT offices at both the central and vertical levels have prepared, established, and published Service Commitment under the provisions of Article 22 of Law No. 25 of 2009 concerning Public Services. This commitment is a testament to our dedication and it pledges that all DGT offices will provide services according to the established service standards.

DGT continues to improve its service standards to ensure the certainty of rights and obligations of various parties involved in providing services. Based on the Kepdirjen No. KEP-160/PJ/2022 concerning Service Standards within DGT, DGT has set standards for the provision of services at DGT units as follows:

a. DGT Head Office: 6 types of services;
b. RTO: 11 types of services; and
c. tax offices: 83 types of services.

For a comprehensive understanding of our service standards, including the service delivery and management processes, we encourage you to visit https://pajak.go.id/id/standar-pelayanan-di-lingkungan-direktorat-jenderal-pajak. This transparency is a key part of our commitment to keeping you informed.

PERFORMANCE MANAGEMENT

Performance management refers to a set aimed at managing and utilizing resources to enhance the performance of organizations and individuals, leading to achieving organizational goals. Performance management encompasses organizational and employee performance within the Ministry of Finance. The performance management process follows the KMK No. 300/KMK.01/2022 concerning Performance Management within the Ministry of Finance and Circular Letter No. SE-17/MK.1/2022 concerning Guidelines for Implementing Performance Management within the Ministry of Finance.

The Ministry of Finance establishes a performance management structure consisting of a Performance Management Committee and a Performance Owner Unit. The Performance Management Committee is the highest performance management authority responsible for determining policies and implementing the Ministry's performance management process.

With the enactment of KMK No. 300/KMK.01/2022, the term "performance manager" has been changed to "Performance Owner Unit" (UPK). The levels of UPK are as follows:

a. UPK-One, namely the UPK at the organizational unit level led by a 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 a First Executive Official, a 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; and

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 Implementation Unit within the Ministry of Finance.

Performance Management Structure at the Ministry of Finance

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

Performance Owner 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

Performance Owner Unit (UPK)	
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 Sub-manager)	
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: KMK No. 300/KMK.01/2022

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

a. formulation of the performance management system, which includes policies, procedures, and systematic performance management 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, 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 or other benefits; and • Sanctions that may be imposed based on the provisions of laws and regulations and provisions applicable in the Ministry of Finance.	

Legal Basis: KMK No. 300/KMK.01/2022

A. ORGANIZATIONAL PERFORMANCE MANAGEMENT

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

The implementation of BSC-based performance management within 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 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 through the preparation and establishment of a Performance Agreement (PK), which includes a Strategy Map, Key Performance Indicators (KPIs), budget details, performance targets, and Strategic Initiatives (optional). The Strategy Map serves as a dashboard that depicts Strategic Objectives (SOs) and the overall strategic journey of the organization to achieve its vision and mission. DGT Strategy Map utilizes four perspectives: stakeholder, customer, internal process, and learning and growth.

Perspectives in DGT Strategy Map

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

Legal Basis: KMK No. 300/KMK.01/2022

Furthermore, the success of achieving each SO is measured by KPIs. The KPIs are defined according to the SMART-C principle (specific, measurable, agreeable, realistic, time-bounded, continuously improved).

Principles in Determining Key Performance Indicators

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

Legal Basis: KMK No. 300/KMK.01/2022

DGT regularly monitors and evaluates organizational performance through Organizational Performance Dialogue (DKO). DKO is a formal communication between the UPK superiors and subordinates to discuss the achievement of strategies, performance, risks, and organizational action plans that are carried out in a structured and periodic manner. DKO is conducted quarterly in April, July, and October of the current year, as well as January of the following year.

DGT evaluates organizational performance, represented by the Organizational Performance Index (NKO), Organizational Performance Index based on the Performance Commitment Quality (NKO K3), and Organizational Performance Level. Furthermore, DGT reports and utilizes organizational performance results, including determining NKO and NKO K3 and generating Government Agency Performance Accountability Reports.

Stages of Organizational Performance Score Assessment

Principles	Description
KPI Realization	The result of raw data assessment based on the formula in the KPI manual.
KPI Achievement Index	The assessment result by comparing the realization with the target based on the calculation formula of the KPI achievement index for each polarization type.
Strategic Objective Score	The consolidated score of all KPI achievement indices in a particular SO, considering the weighted KPI.
Perspective Score	The score representing the consolidation of all Strategic Objective Scores within a perspective.
Organizational Performance Index	The consolidation of all perspective scores and all KPI achievements within the Strategy Map.

Legal Basis: KMK No. 300/KMK.01/2022

B. EMPLOYEE PERFORMANCE MANAGEMENT

Employee performance management begins with performance planning, which includes preparing and establishing an Employee Performance Target. The document is prepared based on a performance dialogue between employees and their direct supervisors regarding the performance plan to be accomplished in a specific period. Key Performance Results and Additional Performance Results, Work Behavior, and Employee Performance Target Attachments are all part of the Employee Performance Target. Key Performance Result reflects the employee's job description based on performance dialogue with the supervisor, 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 direct supervisors and employees. Individual Performance Dialogue includes Employee Performance Target planning, implementing performance plans, performance monitoring, providing continuous feedback, and performance coaching. Subsequently, employee performance evaluation is conducted on performance results and work behavior, resulting in an Employee Performance Score and employee performance title.

As the final stage of the performance management cycle, DGT conducts performance reporting and utilizes performance evaluation results. Employee performance reporting consists of determining the Performance Score and employee performance title, which are then used as the basis for granting rewards, incentives, allowances, and sanctions and considering human resources decisions.

TALENT MANAGEMENT

Talent management is a set of human resource management procedures to identify, manage, develop, retain, and evaluate the best DGT employees prepared to lead the organization. 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 employee's perspective, talent management aims to give fair opportunities for career development and a method of realizing self-actualization and increasing one's capacity.

Talent management in DGT is carried out based on the following regulations:

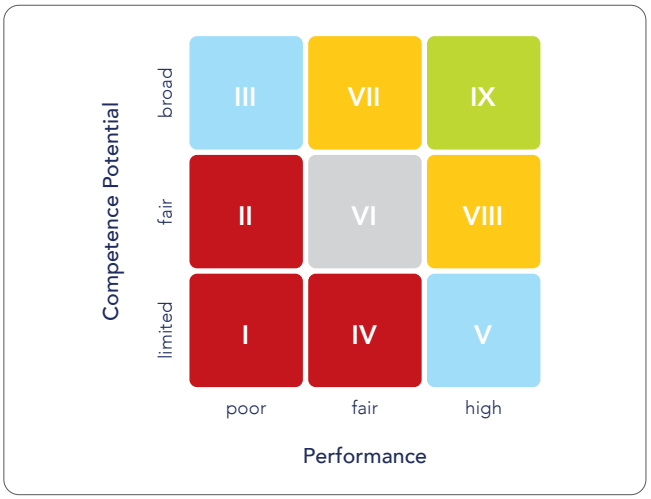
a. PMK No. 60/PMK.01/2016 concerning Talent Management at the Ministry of Finance as amended by PMK No. 161/PMK.01/2017;
b. KMK No. 130/KMK.01/2013 concerning Employee Restructuring at the Ministry of Finance;
c. KMK No. 1227/KMK.1/2016 concerning Guidelines of Talent Development and Mentoring Mechanisms in Talent Management at the Ministry of Finance;
d. Permenpan RB No. 38 of 2017 concerning Competency Standards for State Civil Apparatus Positions;
e. Perdirjen No. PER-20/PJ/2021 concerning Talent Management in DGT; and
f. Perdirjen No. PER-25/PJ/2021 concerning Career Management in DGT.

Talent management is generally conducted in several stages: talent needs analysis, potential talent identification, leadership and talent determination forum, talent development, and talent evaluation.

Talent needs analysis calculates the number of talents required to be managed or developed in talent management. Talent needs are calculated based on the number of positions that will be vacant in the next year. Meanwhile, ratio analysis compares the number of target positions to the number of talent needs.

DGT identifies potential talent through employee mapping, administrative selection, track record, integrity check, potential talent confirmation, and performance status ranking. Employee mapping is done by grouping employees into an Employee Map Diagram according to their level of performance and competency. Employees with high performance and a broad range of competencies will be selected as talented candidates to fill the target positions. Administrative selection is selecting potential talents based on the administrative requirements needed.

Employee Map Diagram



DGT conducts track record and integrity checks to ensure potential talents have high integrity. This process involves selecting individuals who are not currently undergoing disciplinary sanction or have never received disciplinary sanction related to fraud. Furthermore, confirmation regarding the suitability and ability of potential talents is carried out through correspondence between the Secretary of the Directorate General and the First Executive Officials at DGT. Based on this confirmation, the employee map diagram for potential talents is re-determined. Meanwhile, confirmation regarding technical competence is carried out through technical competency tests to obtain a competency score as one of the ranking variables.

Talent identification will produce a shortlist of potential for the leadership forum. The leadership forum must decide whether an employee is selected to be in the talent pool based on the recommendation of their immediate supervisor or other relevant considerations.

Talent development involves several key activities, including:

a. e-learning to improve managerial and socio-cultural competencies;
b. remote training for talent competency development for administrator positions;
c. secondment at the Internal Compliance Unit;
d. formulation and implementation of the Individual Development Plan (IDP);
e. job shadowing;
f. remote learning for the Talent Development Program (TDP); and
g. preparation and presentation of papers.

The talent evaluation stage consists of a series of fit and proper tests to decide which category of talents will be ready now, need development, or exit categories. This decision is made based on the current year's performance results, the improvement of talent competencies during the development program, and the fit and proper test results.

In 2023, DGT's talent management resulted in 120 ready-now talents in the Administrator position and 300 ready-now talents in the Supervisory position. These talents can be promoted to higher or strategic positions in 2025 as the organization needs.

JOB ROTATION SYSTEM

Based on PP No. 11 of 2017 concerning the Management of Civil Servants as amended by PP No. 17 of 2020, every agency is mandated to implement career development management, which can be carried out through transfers/rotations, promotions, or special assignments. Career development management aims to provide career certainty for civil servants, improve their competencies, performance, and professionalism, and meet the organization's needs.

The implementation of job rotation system in DGT refers to:
a. Law No. 5 of 2014 on State Civil Apparatus;
b. PP No. 11 of 2017 concerning the Management of Civil Servants as amended by PP No. 17 of 2020;
c. PMK No. 224/PMK.01/2020 concerning Career Management in the Ministry of Finance; and
d. Perdirjen No. PER-25/PJ/2021 concerning Career Management in DGT.

Job rotation occurs when an employee has held a position or assignment for at least two years and a maximum of five years or as needed by the organization. This process considers various factors, including the composition of employee needs, the prohibition of conflicts of interest, job category, position in the Employee Map Diagram, and the employee's competencies and performance. Additionally, it considers the history of ethical and disciplinary sanctions, individual career development plans, work zones, timing of job rotation, and other requirements set by the Senior Executive Official or the Minister of Finance.

In 2023, DGT transferred and appointed several structural, functional, and general staff employees to support the optimization of tax revenues and strategies to increase taxpayer compliance.

Recapitulation of Total Employees Assigned with Job Rotation and Promotion, 2023

Structural Position

Position	Job Rotation	Promotion	Between Units	Total
Supervisor	1,359	125	68	1,552
Administrator	315	34	6	255
Total	1,674	159	74	1,807

Functional Position

Position	Job Rotation	Promotion	Reappointment	Total
Tax Auditor	1,311	-	12	1,323
Tax Appraiser & Tax Appraiser Assistant	20	-	1	21
Tax Instructor & Tax Instructor Assistant	-	-	-	-
IT Specialist	-	79	1	80
Assessor	-	-	-	-
Total	1,331	79	14	1,424

The Position of Tax Objection Reviewer, Account Representative, and Staff

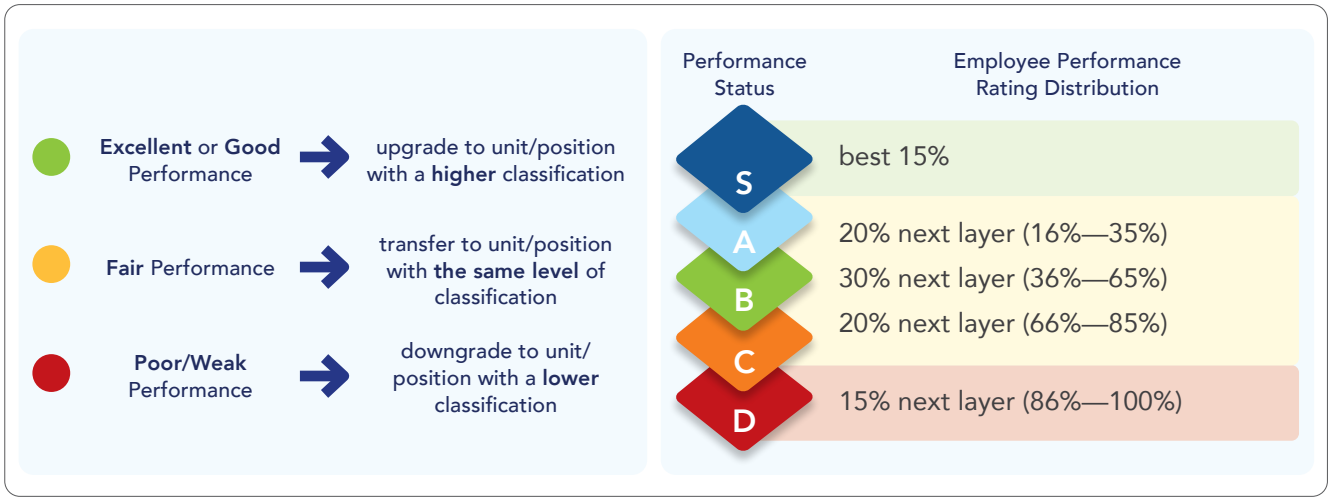
Position	Job Rotation	Appointment	Discharge	Total
Tax Objection Reviewer	103	98	19	220
Account Representative	1,675	562	18	2,255
Staff	1,533	-	-	1,533
Total	3,311	660	37	4,008

Source: Secretariat of the Directorate General of Taxes

In the case of job rotation for Executive Officials, Administrator Officials, and Senior Experts in Functional Positions, DGT prepares and discusses the output in the form of proposals, which are later submitted to the Ministry of Finance as the unit authorized to determine the job rotation.

The tenure of an employee occupying a particular region is the primary consideration in the job rotation system. Furthermore, DGT also considers employee performance and humanitarian reasons.

Plotting Based on Employee Performance



Legal Basis:
- KMK No. 300/KMK.01/2022
- PMK No. 211/PMK.03/2017

DGT also implements job rotation through a transfer mechanism between echelon I units of the Ministry of Finance, known as cross-function. Throughout 2023, ten officers were transferred out of DGT, and ten officers entered DGT as Administrator. At the Supervisory position, 68 officers were transferred out and into DGT.

Job transfer through cross-function has the following objectives:
a. meet the human resource needs of the Ministry of Finance by effectively utilizing the qualifications, competencies, capacities, and performance of employees;
b. foster a healthy, competitive staffing environment by balancing the aspirations of employee career development with organizational needs;
c. enhance the competencies, enrichment of assignment experiences, innovations/initiatives, and performance of both employees and the organization; and
d. prepare talent within the Ministry of Finance to fill short-term, medium-term, and long-term positions.

DGT also provides opportunities for employee transfer between government agencies through several mechanisms, namely open selection, internal job vacancy (IJV), and by the employee's request. In 2023, DGT accepted employees through IJV by providing opportunities for employees outside DGT to work at DGT and dispatching DGT employees to participate in selection outside DGT.

Assignments in open selections within 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 to six years. During this period, the employee's status is at the Secretariat General of the Ministry of Finance c.q. Bureau of Human Resources.

EMPLOYEE REMUNERATION SYSTEM

DGT employee remuneration system is regulated through Perpres No. 37 of 2015 concerning the Employee Remuneration System in DGT as amended by Perpres No. 96 of 2017 and PMK No. 211/PMK.03/2017 concerning Procedures for Calculating Employee Remuneration System in DGT.

Performance allowances are calculated by considering three criteria as follows:

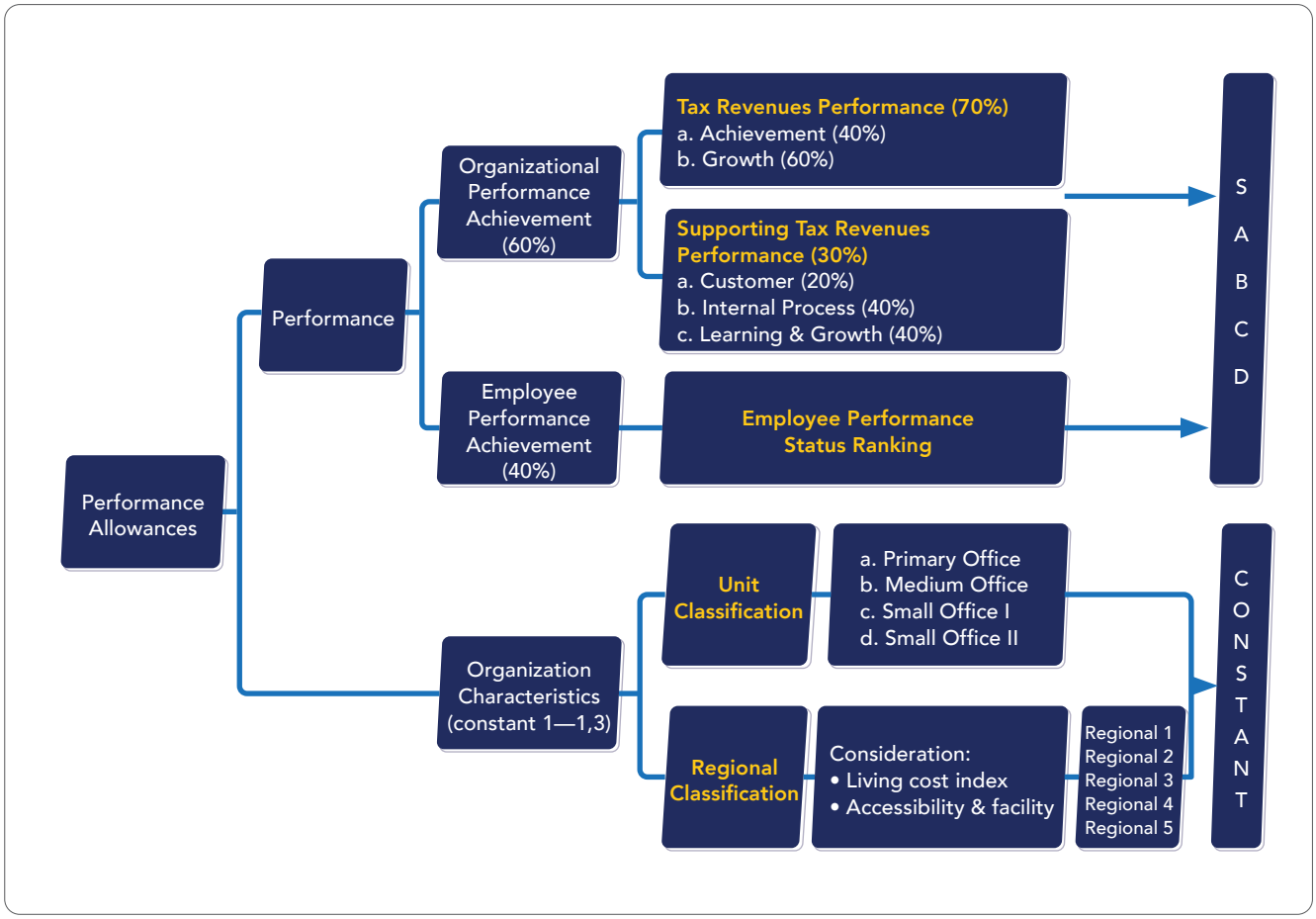
a. Organizational performance achievement consists of two parameters, namely:
   1) tax revenue performance, which is divided into elements of tax revenue achievement and tax revenue growth;
   2) supporting tax revenue performance, including customer, internal process, and learning and growth perspective.

   Every year before the performance allowances payment period starts, Directorate of KITSDA determines organizational performance achievement and characteristics.

b. Employee performance achievement, 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 Allowances



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: PMK No. 211/PMK.03/2017

Formula of Performance Allowances Calculation

Performance Allowances=
Constant x {(60% x Organizational Performance Achievement Status) + (40% x Employee Performance Achievement Status)}
x Performance Allowances Table based on Position and Job Rank

Legal Basis: Perpres No. 37 of 2015 as amended by Perpres No. 96 of 2017

Performance allowance 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 the Attachment to the Perpres No. 37 of 2015 and taking into account the state's financial condition.

In 2023, DGT conducted a study on improving regulations to optimize the development of incentive schemes. The study explored the forms of DGT employees' incentive schemes that are best suited for the organization.

INTERNAL CONTROL SYSTEM

The government organization conducts an internal control system based on PP No. 60 of 2008 concerning the Government Internal Control System. The Internal Control System is implemented through effective and efficient activities, financial reporting reliability, state asset 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 an internal control system that can positively impact employees' behavior through upholding integrity and ethical values. Through PMK 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 tasks, functions, and daily life interactions.

To implement PMK No. 190/PMK.01/2018, DGT has also stipulated Perdirjen No. PER-22/PJ/2019 contains the provisions of the Code of Conduct per the conditions and characteristics of DGT. The Code of Conduct aims to improve employee discipline, maintain order and smooth implementation of duties, create a supportive work climate, and create and maintain professional behavior.

Values	Items of 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 serve as a role model in attitude and behavior by upholding the prevailing norms in society and the Code of Conduct for Employees. d. To serve as an exemplary model for society in fulfilling tax obligations and other responsibilities as a Civil Servant. e. To uphold the Civil Servant's Oath. f. To avoid conflicts of personal, group or class interests. g. To inform taxpayers to refrain from giving any gift or anything of value, directly or indirectly, to all employees associated with dissemination, consultation, services, and other duties. h. To maintain neutrality 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 utilize social media in a prudent and courteous manner, in accordance with the established regulations. j. To communicate and conduct oneself in a truthful, transparent, and accountable manner, adhering to established facts, truth, and regulations. k. To establish a simple lifestyle as a means of fostering empathy for the community, particularly among fellow employees. l. To refrain from requesting and/or accepting sponsorship in any form from taxpayers, partners, tender/auction participants, or other parties related to events inside or outside of the office. m. To refrain from attending seminars conducted domestically or abroad which are financed by partners, bidders or other parties related to the procurement of goods and services. n. To refrain from requesting, accepting and/or providing anything in the form of money, goods, and/or facilities in any form, either directly or indirectly from or to taxpayers, fellow employees, or other parties which are reasonably suspected of giving rise to a conflict of interest and are contrary to the provisions in effect.

Values	Items of DGT's Code of Conduct
	o. To refrain from engaging in activities as a tax consultant and/or participating in the activities of other parties as a tax consultant, as well as suggesting or providing taxpayers to use the services of consultants/other parties in fulfilling the taxpayer's tax obligations. p. To refrain from uploading, liking and/or sharing content that contains 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 refrain from meeting with taxpayers or other third parties outside of the office or their place of business, unless specifically assigned to do so, to avoid potential conflicts of interest. r. To refrain from discussing the confidentiality of positions or work that could potentially give rise to a conflict of interest. s. To refrain from engaging in any form of harassment, intimidation, or abusive behavior, including but not limited to insulting, bullying, threatening violence, or abusing other employees, taxpayers, or any other parties. t. To refrain from engaging in any form of physical or psychological violence within the household. u. To refrain from engaging in any actions that violate the norms of decency and morality, which could negatively impact the reputation of the employee and/or the organization. v. To refrain from entering inappropriate places, such as brothels and gambling halls, unless on assignment. w. To refrain from any action, statement, or behavior that is inconsistent with the individual's sexual and gender identity. x. To refrain from engaging in any conduct that could reasonably be perceived as violating the standards of decency with individuals of the opposite or same sex.
Professionalism	a. To prioritize 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 in a responsible and timely manner. 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 perform tasks or work in an optimal manner, utilizing one's full range of abilities.. f. To maintain a disciplined work schedule. g. To acknowledge mistake and take the responsibility. h. To behave, dress, and speak politely. i. To communicate effectively with stakeholders and supervisors/colleagues/subordinates to support organizational goals. j. To maintain the cleanliness, safety, and comfort of the workplace, including not smoking outside of designated smoking areas. k. To dress in an appropriate manner and in accordance with applicable laws and ethical standards. l. To wear identification badges as appropriate while performing duties. m. To ensure that only authorized personnel are permitted in the workspace.. n. To ensure that data, documents, and information from DGT is not misused or disclosed inappropriately. o. To not respond to negatively to criticism and suggestions.
Synergy	a. To acknowledge the equality, rights, and obligations of all individuals and foster a culture of mutual respect. b. To respect and appreciate the diversity of backgrounds, races, skin colors, religions, origins, genders, marital statuses, ages, and disability conditions. c. To engage in collaborative efforts with other work units. d. To value inputs, opinions, and ideas of others. e. To commit to joint decisions and their implementation. f. To be willing to share solutions, information, and/or data within one's authority to resolve work-related issues. g. To provide an opportunity to perform religious duties during work meetings or official duties. h. To engage in activities related to one's duties or position with the permission or knowledge of one's supervisor. i. To maintain the unity and integrity of the nation. j. To refrain from disseminating information that may incite hatred or hostility.
Service	a. To provide services to fellow employees, taxpayers, other parties, and the community with the utmost attention, hospitality, and politeness. b. To provide services within the areas of expertise and collaborate with relevant parties in order to find solutions to the problem. c. To seek supervisor approval when meeting other parties not related to work, provided that it does not interfere with work or services. d. To not give discriminative and unfair services.

Values	Items of DGT's Code of Conduct
Perfection	a. To strive to maintain and implement faith and piety towards God Almighty, while also respecting the religions and beliefs of others. b. To be open to suggestions for improvement. c. To be proactive in enhancing the quality of knowledge, abilities, and skills by embracing new insights and knowledge. d. To achieve optimal performance and/or service. e. To refrain from influencing or imposing any religion, belief, doctrine, or thought on others and/or institutions. f. To ensure that creativity, ideas, and opinions that contribute to the organization's progress are not impeded. g. To ensure that innovations are not impeded as long as it complies with laws and regulations.

Legal Basis: Perdirjen No. PER-22/PJ/2019

DGT disseminates the Code of Conduct to all its employees through various methods. The Code of Conduct is also used as material in multiple trainings, such as training for Civil Servant Candidates, Administrators, and Supervisors. It is presented at every activity to strengthen integrity within DGT.

To assess and map the achievements of a culture of integrity, the Corruption Eradication Commission (KPK) has partnered with the Indonesia Statistics (BPS) to implement the Integrity Assessment Survey (SPI) as a diagnostic tool. SPI is a national and mandatory priority program that is conducted by all ministries/agencies on an annual basis. KPK has incorporated the SPI Index as a key indicator for anti-corruption efforts in the National Medium-Term Development Plan (RPJMN).

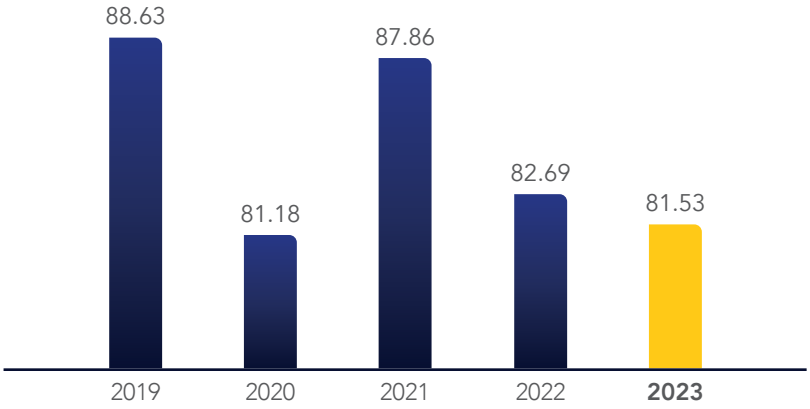
Integrity assessment was conducted from August 1 to October 31, 2023, for all echelon I and non-echelon units responsible to the Minister of Finance. The assessment was performed on the perceptions and experiences of both internal and external respondents. In 2023, DGT achieved an SPI Index score of 81.53.

DGT Integrity Assessment Survey Index 2023 by Component

Internal Index	
Components	Index
Trading in influence	90.21
Management of procurement of goods & services	97.08
Budget management	95.25
HR Management	88.69
Integrity in carrying out duties	92.71
Anti-corruption dissemination	84.80
Transparency	93.71
External Index	
Components	Index
Corruption prevention	86.40
Transparency and fairness of service	83.10
Employee integrity	99.20

Note:
The number of internal respondents was 6,572 and the number of external respondents was 2,796.
Source: Report from the Inspectorate General of the Ministry of Finance No. LAP-19/IJ/2024

DGT Integrity Assessment Survey Index, 2019—2023



Source: Report from the Inspectorate General of the Ministry of Finance No. LAP-19/IJ/2024

B. INTERNALIZATION OF ORGANIZATIONAL VALUES

DGT's success in achieving tax revenue hinges on supporting tax officials who exemplify integrity, competence, and professionalism. Employee development is carried out by strengthening organizational culture by implementing the Internalization of Corporate Value (ICV) program. The ICV program is designed to consolidate and instill values, norms, and ethics in employees so that they can influence and change their character, attitude, and behavior.

DGT maintains continuous implementation of the ICV program to support Organizational Culture Strengthening as a central theme of Bureaucratic Reform and Institutional Transformation of the Ministry of Finance.

The ICV program in 2023 has the following objectives:

a. to provide support for the achievement of 2023 tax revenue target;
b. to support DGT's mission of achieving optimal organizational and HR strategic objectives, namely developing a workforce that exemplifies integrity, professionalism, and high motivation.;
c. to improve employee compliance with the Code of Ethics, Code of Conduct, and civil servant discipline, as well as strengthen the role of supervisors in cultivating a culture aligned with the Ministry of Finance's values;
d. to implement good governance following the Integrity Zone development program toward a Corruption-Free Area and a Clean and Good Service Bureaucracy Area; and
e. to implement an institution that is free from corruption, collusion, and nepotism, as well as to create a conducive work environment.

Leadership integrity is necessary to build organizational credibility and public trust. Leaders serve as role models for their subordinates by setting an example of anti-corruption behavior and adherence to the Code of Ethics and Code of Conduct. As part of the ICV programs, in 2023, DGT began implementing a Leadership Integrity Commitment as an agreement (attachment) to think, speak, behave, and act appropriately and correctly and to uphold the Code of Conduct. The entire management, consisting of structural and functional officers, signs the Leadership Integrity Commitment.

C. INTERNALIZATION OF ANTI-CORRUPTION CULTURE

Anti-corruption culture is a set of values and practices that oppose or inhibit corruption. In 2023, DGT implemented anti-corruption culture initiatives through various activities and integrated them into routine tasks.

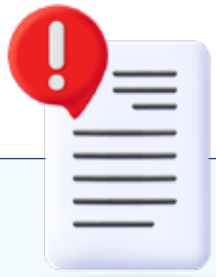
DGT Anti-Corruption Campaign Instructions

- **To broadcast video guidance from the Director General of Taxes regarding the strengthening of employee integrity at Integrated Service Points (TPT) and the main lobby/guest waiting room in each office at every dissemination, counseling, meeting, and other activities related to taxpayers, as well as every coaching meeting or activities involving employees.**
- **To disseminate anti-corruption appeals and tax reform messages to taxpayers when initiating dissemination, meetings, and activities related to taxpayers.**
- **To disseminate integrity and reform messages to all employees at every coaching meeting or activity involving employees.**

Source: Directorate of Internal Compliance and Apparatus Transformation

DGT has established an anti-corruption culture by implementing gratification control by PMK No. 227/PMK.09/2021 concerning Gratification Control in the Environment of the Ministry of Finance and KMK No. 258/KMK.09/2022 concerning the Guidelines for Gratification Control within the Ministry of Finance. Through that stipulation, DGT forms a Gratification Control Unit attached to each work unit with tasks and functions related to internal compliance. Employees must report any gratification received or refused to the Gratification Control Unit or KPK via the GOL KPK app. The Gratification Control Unit and KPK will then review the gratification report submitted by employees and await the determination of the ownership status of the gratification item.

DGT has organized the International Anti-Corruption Day (Hakordia) as a regular annual event. The 2023 Hakordia commemoration centers on "Synergy to Eradicate Corruption For a Progressive Indonesia." This theme will be explored through activities, including an FGD on fraud risk management and implementing the Knowing Your Leader survey. The culmination of the 2023 Hakordia commemoration was a public lecture delivered by the Director General of Taxes, Suryo Utomo, on December 5, 2023.



491

gratification reports submitted by DGT in 2023 with a total value/estimated value of gratuities amounting to Rp691,881,528.00

Source: gol.kpk.go.id website, accessed on January 26, 2024

D. WHISTLEBLOWING SYSTEM

DGT maintains an ongoing commitment to socializing the whistleblowing system (WBS) to foster employee engagement in reporting suspected violations of the Code of Ethics, Code of Conduct, and Civil Servant discipline through the WBS mechanism. DGT implements WBS under several regulations, including:

a. PMK No. 205/PMK.09/2022 concerning Management of Violation Reporting and Whistleblower Protection within the Ministry of Finance;

b. KMK No. 149/KMK.09/2011 concerning Procedures for Management and Followup of Whistleblowing Reports and Procedures for Reporting and Publication of the Implementation of Whistleblowing within the Ministry of Finance; and

c. Perdirjen No. PER-22/PJ/2011 concerning Obligations to Report Violations and Handling of Whistleblowing Reports within DGT.

DGT has several channels for customers to submit feedback and address concerns. In 2023, the Wise Application was the most frequently used channel, driven by ease of access and identity confidentiality. The second most used channel was mail, which whistleblowers see as convenient and secure.

Number of Complaints Submitted by Channels, 2019—2023

Channel	2023	2022	2021	2020	2019
Email	52	51	35	29	28
Mail	67	63	67	80	76
Direct visit	8	13	7	9	17
Online media	-	3	13	-	7
Phone	12	7	8	10	22
SIKKA-WBS app	2	2	9	7	12
WISe app (Ministry of Finance)	93	59	46	37	21
Others	7	1	-	-	-
Total	241	199	185	172	183

Number of Complaints Submitted by Subject Matters, 2019—2023

Complaint Subject	2023	2022	2021	2020	2019
Requesting or receiving money, goods, or other facilities	68	41	38	37	37
Misuse of office budget and facilities	7	7	3	2	7
Misuse of electronic data	-	3	-	4	1
DGT external services	24	17	5	3	13
DGT internal services	3	-	2	4	2
Violation of official regulations	55	61	74	54	48
Violation of working hours	10	13	5	12	4
Violation of government procurement regulations for goods or services	2	1	4	2	4
Violation on procedures of marriage and divorce	12	11	11	15	17
Violation on civil servant dignity and honor	32	23	24	24	24
Not related to DGT employees	28	22	19	15	26
Total	241	199	185	172	183

Source: Directorate of Internal Compliance and Apparatus Transformation

The administration and supervision of follow-up actions on reported violations at DGT are processed and managed by the Sub-Directorate of Internal Investigation. In 2023, DGT has completed 204 out of 241 received complaints (84.65 percent).

E. COMPLIANCE WITH THE SUBMISSION OF STATE OFFICIALS WEALTH REPORT

To ensure the establishment of a clean and corruption-free government, the Government enforces provisions regarding the obligation of officials to report their wealth. Within the Ministry of Finance, the obligation to fill in and submit the Reports of State Officials' Wealth (LHKPN) pertains to the following legal basis:

a. KPK Regulation No. 7 of 2016 concerning Procedures for Registration, Announcement, and Audit of State Administrators' Assets as amended by KPK Regulation No. 2 of 2020;

b. KMK No. 83/KMK.01/2021 concerning the List of State Officials in the Ministry of Finance who are Obliged to Submit Reports of State Officials' Wealth; and

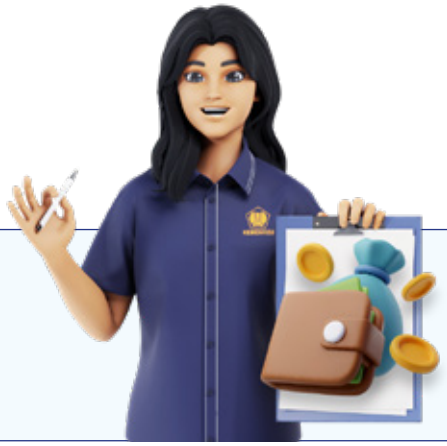
c. KMK No. 84/KMK.01/2021 concerning Guidelines for Submission of State Officials Wealth Reports within the Ministry of Finance

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 must submit LHKPN using the e-LHKPN app for the wealth obtained from January 1st to December 31st and submitted by 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 Coretax

Legal Basis: KMK No. 83/KMK.01/2021



24,508 DGT employees submitted LHKPN for the 2022 reporting year, resulting in a compliance level of 99.99%

Note: LHKPN for the 2022 reporting year is submitted no later than March 31, 2023.
Source: e-lhkpn.kpk.go.id, Directorate of Internal Compliance and Apparatus Transformation

Based on KMK No. 388/KMK.09/2022 concerning the Governance of Wealth Reporting, all Ministry of Finance employees must submit a Wealth Report (LHK) in a correct, complete, and accountable manner. Employees 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 by March 31st of the following year.

45,278 DGT employees submitted LHK for the 2022 reporting year via the Alpha app, resulting in a compliance level of 99.93%



Note:
LHK for the 2022 reporting year is submitted no later than March 31, 2023.
Source: Directorate of Internal Compliance and Apparatus Transformation

F. DEVELOPMENT OF INTEGRITY ZONE TOWARDS A CORRUPTION-FREE AREA AND A CLEAN AND SERVING BUREAUCRACY AREA

Integrity Zone (ZI) is a title given to government agencies that are committed to achieving Corruption-Free Area (WBK) and Clean and Good Service Bureaucracy Area (WBBM) through bureaucratic reform, especially by preventing corruption and improving the quality of public services. ZI development refers to Permenpan RB No. 90 of 2021 concerning the Development and Evaluation of Integrity Zones Towards Corruption-Free Areas and Clean and Good Service Bureaucracy Areas in Government Institutions. Within the Ministry of Finance, the development of the Integrity Zone is further regulated by KMK No. 62/KM.1/2023 concerning Guidelines for the Development, Assessment, Monitoring, and Evaluation of the Integrity Zone Towards Corruption-Free Area and Clean and Good Service Bureaucracy Area within the Ministry of Finance.

Development of Integrity Zone towards Corruption-Free Area and Clean and Good Service Bureaucracy Area

Area	Objectives
Change Management	Systematically and consistently improve individuals' work mechanism, mindset, and culture to meet 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 with the objective of developing personnel who exemplify integrity and professionalism.
Supervision Strengthening	Promote clean governance, free from corruption, collusion, and nepotism.
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 agency is entitled to receive the ZI-WBK/WBBM title if it is declared to have passed several assessment stages for the ZI development. The assessment is done in stages, starting with the DGT evaluation team and the Ministry of Finance (Inspectorate General) evaluation team.

In 2023, DGT proposed 208 units for assessment by the Ministry of Finance evaluation team, comprising 145 units for WBK assessment and 63 units for WBBM assessment. Based on the assessment results of the Ministry of Finance assessment team, 145 DGT office units were declared to have passed and were thus eligible to advance to the national assessment stage, consisting of 109 units for the WBK assessment and 48 units for the WBBM assessment. Subsequently, based on the final assessment stage by the Ministry of Finance evaluation team, 106 DGT office units were declared eligible to hold the ZI-WBK predicate. The awarding ceremony for the ZIWBK/WBBM title was held online on December 13, 2023, by the Ministry of State Apparatus Utilization and Bureaucratic Reform.

Development of Integrity Zone Towards Corruption-Free Area and Clean and Good Service Bureaucracy Area in DGT, 2013—2023

Year	WBK		WBBM	
	Number of Proposed Units	Number of Units earned the Title	Number of Proposed Units	Number of Units earned the Title
2013	-	-	1	1
2014	1	1	1	1
2015	-	-	-	-
2016	1	-	-	-
2017	3	1	-	-
2018	31	24	1	-
2019	87	32	19	4
2020	75	64	15	6
2021	109	28	21	2
2022	179	110	58	31
2023	145	106	63	-

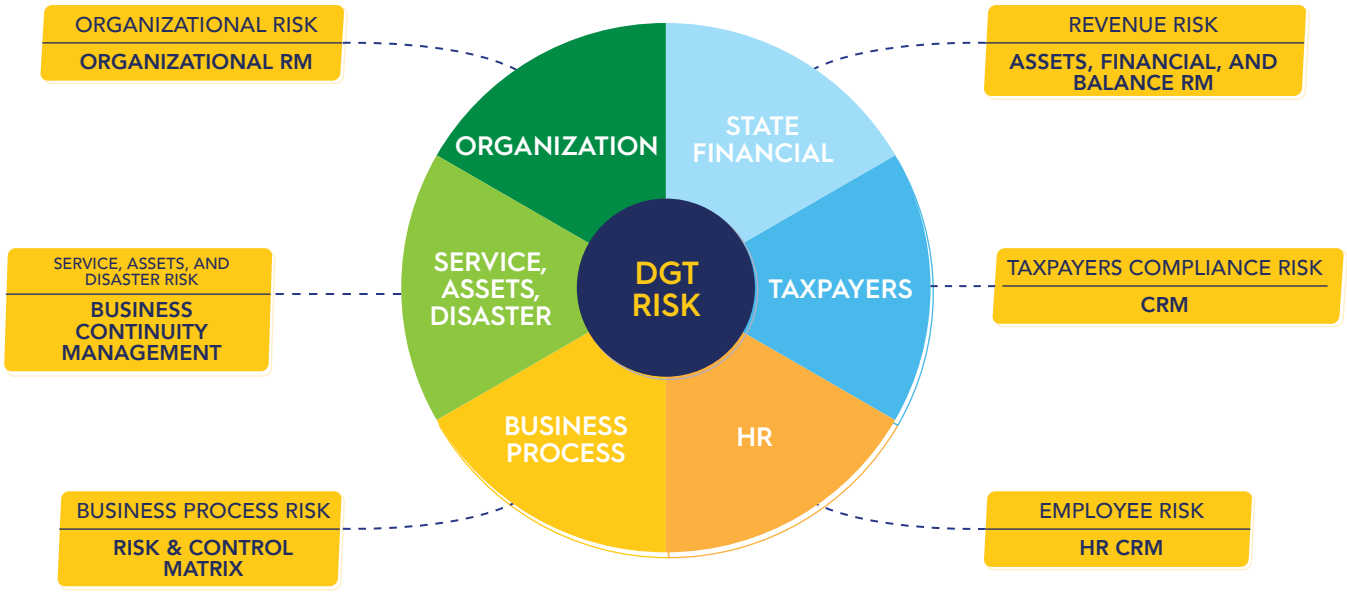
Source: Directorate of Internal Compliance and Apparatus Transformation.

G. IMPLEMENTATION OF RISK MANAGEMENT

Every organization faces risks in achieving its objectives. Risk can hinder or even thwart the achievement of an organization's goals. Therefore, organizations must possess the ability to manage these risks effectively.

DGT implements risk management referred to PMK No. 222/PMK.01/2021 concerning Risk Management of State Finance Management, KMK No. 105/KMK.01/2022 concerning Guidelines for Implementing Risk Management in State Financial Management, and Kepdirjen No. KEP-621/PJ/2022 concerning Guidelines for Implementing Organizational Risk Management within DGT.

Types of Risk Management at DGT



Source: Directorate of Internal Compliance and Apparatus Transformation

DGT has six categories of risk management, namely:

1. Organizational Risk Management
   Organizational risk management is a systematic and structured process supported by a risk-aware culture to manage risk at an acceptable level and provide adequate assurance regarding achieving organizational objectives.

   Throughout 2023, DGT's risk managers have carried out several activities to support the implementation of risk management, including:

   a. establishment of DGT UPR-One Risk Management Charter;
   b. assistance in risk management through educational activity to the risk owner units. In 2023, DGT provided to 17 offices;
   c. risk management documents analysis is an assessment of DGT UPR-Two risk management documents. In 2023, DGT assessed 53 offices with an average score of 89.69;
   d. evaluation of risk management is done to assess whether risk management has been effectively implemented at every level of the unit. In 2023, DGT conducted evaluations for nine offices with an average score of 84.25;
   e. development of a handbook for risk identification, analysis, evaluation, and mitigation;
   f. development of the DGT Risk Management application (Periskop);
   g. The Inspector General conducted assessments of the maturity level of risk management implementation for five units within DGT.

2. Business Continuity Management
   Business Continuity Management (BCM) is a systematic and structured process to identify potential disaster risks to an organization and their impact on core business operations. The implementation of BCM within DGT refers to PMK No. 520/KMK.01/2021 concerning Guidelines for Business Continuity Management of the Ministry of Finance and Kepdirjen No. KEP-309/PJ/2023 concerning Guidelines for Implementing Business Continuity Management in DGT.

   In 2023, several outputs were produced from BCM activities, including:

   a. guidelines for the management of fire disasters, floods, and earthquakes;
   b. ISO 22301:2019 Business Continuity Management System (BCMS) for the scope of registration, reporting, payment, and public relations services;
   c. guidelines for the Implementation of BCMS based on ISO 22301:2019; and
   d. technical guidelines for the preparation of BCM documents based on ISO 22301:2019.

3. Risk and Control Matrix
   Risk and Control Matrix (RCM) is a tool for mapping risks and controls in a business process to ensure that significant risks in each process have been identified, managed, and mitigated with adequate controls. RCM can be developed for both single and multiple business processes.

4. Asset, Finance, and Balance Sheet Risk Management
   Asset, Finance, and Balance Sheet Risk Management is a process guided by the medium-term State Financial Risk strategy document and its amendments. The implementation of this risk management refers to KMK No. 222/PMK.01/2021 concerning Risk Management of State Financial Management and KMK No. 105/KMK.01/2022 concerning Guidelines for Implementing Risk Management of State Financial Management.

5. Taxpayer Compliance Risk Management
   CRM is a taxpayer compliance risk management process that is carried out systematically, measurably, objectively, and iteratively to form a risk engine to support decision-making in DGT more efficiently and effectively. The implementation of CRM within DGT refers to Circular Letter No. SE-39/PJ/2021 concerning the Implementation of Compliance Risk Management and Business Intelligence of DGT.

6. Human Resource Compliance Risk Management
   In addition to CRM focused on taxpayers, DGT is also in the initial stages of developing CRM to support decision-making related to human resources.

H. INTERNAL CONTROL MONITORING

DGT conducts internal control monitoring of all business processes and activities in carrying out tasks and functions to assess the quality of the internal control system over time. The Internal Compliance Unit carries out these responsibilities in all DGT offices every month, with the output in the form of a Key Control Review Report, which the monitoring officer submits to the head of the unit being monitored.

Directorate of KITSDA conducts an assessment and review of internal control on financial reporting (PIPK) based on PMK No. 17/PMK.09/2019 concerning Guidelines for Implementation, Assessment, and Review of Internal Control on Central Government Financial Reporting. Implementing the PIPK assessment aims to ensure that financial reporting has been carried out with adequate internal control. This assessment is carried out once a year, both at the office (entity) level and at the process/transaction level.

PIPK assessment 2023 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 third semester of Fiscal Year 2023. Based on the assessment of these three accounts, no major weaknesses or significant deficiencies were found. Thus, it is possible to infer that DGT's PIPK is effective.

I. INTERNAL COMPLIANCE REVIEW

A compliance review assesses functions, activities, and offices in DGT to provide added value and adequate assurance that the tasks or activities have been carried out effectively and efficiently. 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 DGT's offices and business processes to determine the offices and business processes that are most at risk for later compliance review.

In 2023, the method used in compliance review is a mix of risk-based and directive/judgment-based audits. Directorate of KITSDA conducts internal compliance review on monitoring, collection, and tax audit activities. In addition to regular review activities, Directorate of KITSDA also conducts thematic internal compliance reviews, 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; and g) review of findings on tax overpayments refund.

Compliance Review, 2023

Themes	Total Reviewed Offices
Supervision by Account Representative	6 offices
Tax collection	6 offices
Tax audit	6 offices
Information Security Management (ISO 27001:2013)	1 unit
Quality Management System (ISO 9001:2015)	1 unit
Anti-Bribery Management System (ISO 37001:2016)	1 unit
Tax incentives	6 offices
Tax audit on complaints	2 offices
Audit of the findings of the Audit Board	3 offices
Review of findings on tax overpayments refunds	18 offices

Source: Directorate of Internal Compliance and Apparatus Transformation

J. EXTERNAL SUPERVISION/AUDIT

External parties carrying out supervision/audit of DGT in 2023 include functional supervision apparatus, namely the Audit Board, Inspectorate General of the Ministry of Finance, Financial and Development Supervisory Agency, and non-structural committees, namely the Tax Supervisory Committee.

1. The Audit Board (BPK)

   The Audit Board (BPK) conducts audits regarding financial, special purpose, and performance audits. In addition to performing routine financial statement audits, BPK audited DGT in 2023 on the theme of Audit of Performance of Tax Information Management in Supporting the Optimization of Tax Revenue from 2021 to 2023.

   In 2023, DGT received the audit report on the audits conducted by BPK in 2022 regarding financial statements and two other audit themes, namely, a special purpose audit on the compliance of tax dispute settlement for objections, non-objections, and appeals for the years 2021 and 2022; and a special purpose audit on the compliance of taxpayer compliance supervision for the years 2021 and 2022.

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, carries out internal supervision over implementing the tasks and functions of echelon I units within the Ministry of Finance.

   The findings of the Inspectorate General's audit are findings regarding weaknesses in managing organizational tasks and functions. Audit findings at the audit object (office unit) can be escalated to organizational findings, thus requiring follow-up resolution at a higher level in the form of policy recommendations (polrec). Inspectorate General provides a TeamMate+ app to monitor the timeliness of follow-up and completion of recommendations.

   Several themes of the Inspectorate General's audit in 2023 are as follows:

a. special purpose audit on the business process of tax overpayment refund;
b. audit of activities providing facilities exempted from VAT on Imports and deliveries of certain strategic taxable goods using Notice of VAT Exemption;
c. audit of interest payment management;
d. audit of the results of supervision of tax transfer processes;
e. audit of the business process of taxpayer supervision and tax audits related to CPO and its derivative products exports, biodiesel incentives payments, and transfer pricing handling, and territorial-based compliance audits;
f. audit of the supervision of Government-borne VAT incentives for the handover of landed houses and apartment units and the business process of taxpayer surveillance;
g. audit of the business process of supervision;
h. audit of the business process of audit;
i. audit of the business process of tax collection;
j. audit of the business process of objections and non-objections;
k. audit of the business process of audits on taxpayers related to transfer pricing;
l. audit of the business process of preliminary investigation;
m. audit of goods purchases;
n. audit of Internal Compliance Unit;
o. audit of the implementation of Coretax; and
p. monitoring and evaluation of the development of the Integrity Zone.

The findings of the Inspector General's audit, in this case, Inspectorate of Investigation (IBI), are the results of an investigation into reports or complaints regarding violations of the Code of Ethics and discipline committed by DGT employees. IBI submits an Audit Investigation Report (LHAI) to Directorate of KITSDA with a recommendation for imposing disciplinary sanctions by applicable laws and regulations.

Throughout 2023, there were 18 recommendations from the Inspectorate General related to recommendations for the inspection of immediate superiors to impose disciplinary sanctions.

3. Finance and Development Supervisory Agency (BPKP)

In 2023, BPKP conducted several evaluation activities on DGT that were carried out from January to August 2023 with the following details of activities:

a. evaluation of income tax incentives policy for MSMEs;
b. evaluation of state revenue governance in the tax sector;
c. evaluation of corporate tax and customs incentives;
d. data/information collection on the governance of downstream industry incentives.

4. Tax Supervisory Committee

The Ministry of Finance forms the Tax Supervisory Committee to carry out the mandate of Article 36C of KUP Law as amended by HPP Law. The Tax Supervisory Committee is an independent, non-structural committee tasked with assisting the Minister of Finance in overseeing strategic aspects of taxation.

In 2023, the Minister of Finance released PMK No. 2/PMK.09/2023 concerning the Tax Supervisory Committee that resulted in changes to the tasks, authorities, and working patterns of the Committee. Based on that regulation, public complaints received by the Tax Supervisory Committee will all be forwarded to the relevant unit.

Throughout 2023, 38 public complaints have been received and forwarded by the Tax Supervisory Committee through the new mechanism, and nine complaints have been declared complete. The details of the forwarded complaints submitted by the Tax Supervisory Committee are as follows:

Forwarding of Complaints Submitted by Tax Supervisory Committee, 2023

Function	Total
Service	17
Audit	8
Collection	3
Objection and appeal	2
Tax potential	4
Human resource and employment	1
Others	3
Total	38

Source: Register of Official Notes on Forwarding Tax Supervisory Committee Complaints

K. IMPOSITION OF DISCIPLINARY SANCTIONS

Enforcement of civil servant discipline in DGT plays a crucial role in ensuring the maintenance of order and the smooth implementation of tasks and encouraging employees to be more productive based on the career and work performance systems. Enforcement of civil servant discipline refers to Law No. 5 of 2014 on State Civil Apparatus and PP No. 94 of 2021 concerning Civil Servant Discipline. Within the Ministry of Finance, discipline enforcement is further regulated in PMK No. 123 of 2023, which governs the procedures for examining disciplinary violations and imposing disciplinary sanctions on civil servants.

The provisions of civil servant discipline include the obligations, prohibitions, and disciplinary sanctions that may be imposed on employees proven to have committed violations. The imposition of disciplinary sanctions is intended to educate employees who have committed violations so that they have a sense of remorse and strive not to repeat and improve themselves in the future.

The provisions of civil servant discipline clearly state the disciplinary sanctions that may be imposed for a disciplinary violation. The imposition of a sanction in the form of a light, moderate, or heavy disciplinary sanction is based on the level of the violation committed by the employee, considering the background and impact of the violation.

The authority to decide on disciplinary sanctions for employees who commit disciplinary violations is carried out by the regulations' provisions described above. Employees given disciplinary sanctions are provided the right to defend through administrative action to avoid arbitrariness in imposing disciplinary sanctions.

In the last five years, 1,519 disciplinary sanction decisions have been issued for DGT employees, with details of the types of sanctions described in the table below.

Imposition of Disciplinary Sanctions, 2019—2023

Type of Sanctions	2023	2022	2021	2020	2019
Light Level	145	124	265	156	203
Verbal reprimand	65	42	105	60	73
Written reprimand	46	53	132	70	100
Written dissatisfaction statement	34	29	28	26	30
Moderate Level	37	50	38	52	65
Postponement of periodical salary increase for 1 year	10	13	10	21	27
Postponement of rank promotion for 1 year	15	23	16	22	22
Demotion to one rank lower for 1 year	12	12	12	9	16
Performance allowance deduction of 25% for 12 months	-	1	-	-	-
Performance allowance deduction of 25% for 9 months	-	1	-	-	-
Heavy Level	59	46	55	108	116
Demotion to one rank lower for 3 years	-	-	16	37	48
Rotation in the context of demotion to a lower-level position	-	-	-	1	-
Position discharge	-	-	1	3	3
Demotion to a lower level for 12 months	9	6	-	-	-
Discharge from position to acting position for 12 months	8	4	-	-	-
Involuntary honorable discharge	42	36	38	67	65
Total decisions issued	241	220	358	316	384

Source: Secretariat of Directorate General of Taxes

Throughout 2023, the composition of types of violations for which disciplinary sanction decisions have been issued is as follows:

a. 155 decisions regarding violations of working hour provisions;
b. 24 decisions regarding violations due to receiving gifts/ donations from certain parties;
c. 9 decisions regarding violations of SOP;
d. 6 decisions regarding violations related to document forgery;
e. 2 decisions regarding violations of civil servant marriage and divorce provisions; and
f. 45 decisions regarding violations related to infidelity, immorality, and others.

PUBLIC INFORMATION OPENNESS

Every public institution is obligated to open access to public information related to that institution to the general public. To guarantee the rights of citizens to obtain information related to public interests and to realize transparent, effective, efficient, and accountable state administration, the Government has enacted Law No. 14 of 2008 on Public Information Openness (KIP Law).

As a public institution tasked with managing the state's finances and assets, the Ministry of Finance also implements public information openness as a form of transparency towards the public and good governance. Within the Ministry of Finance, public information openness is implemented following:

a. PMK No. 110/ PMK.01/2022 concerning Guidelines for Public Information Services by Information and Documentation Management Officials within the Ministry of Finance; and
b. KMK No. 351/KMK.01/2022 concerning the Appointment of Information and Documentation Managers within the Ministry of Finance.

Furthermore, to support public information service activities, Director General of Taxes has also formed a public information service management as stipulated in Kepdirjen KEP-340/PJ/2023, 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 the tax offices.

IDMO Level I of DGT provides public information on the DGT website, with criteria that have been adjusted to the provisions of Articles 9 to 11 of KIP Law and Articles 11 to 13 of the Information Commission Regulation No. 1 of 2010, namely:

a. information that shall be provided and announced regularly (http://www.pajak.go.id/id/informasi-yang-wajib-disediakan-dan-diumumkan-secara-berkala);
b. information that shall be available at all times (http://www.pajak.go.id/id/informasi-publik-tersedia-setiap-saat); and
c. information that shall be announced immediately (https://www.pajak.go.id/id/informasi-yang-wajib-diumumkan-secara-serta-merta).

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, e-mail, telephone, or officers at the public information service area and also the 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 within ten working days of receiving the request for information, which can be extended by the next seven working days.

DGT's Information Channel

Website	www.pajak.go.id
Email	ppid.pajak@pajak.go.id
Mail	Jl. Jenderal Gatot Subroto Kav. 40-42 Jakarta Selatan 12190
Service point	Mar'ie Muhammad Building, Floor 16, DGT Head Office

Note:
The mailing addresses and service points above are information channels for IDMO Level I. Applications to IDMO Level II/III can be addressed to the mailing address and service point at each RTO/tax office.

DGT officers provide public information services to applicants directly through the information service points every working day from 08.00 to 15.00 local time. However, applicants are encouraged to maximize the submission of their public information requests online.

Throughout 2023, DGT's IDMO has received a total of 51 public information requests with details as described in the following table.

DGT Public Information Request Based on Request Line, 2023

Request Line	Total
Via Ministry of Finance's IDMO	14
Via DGT's IDMO Level I	36
Via DGT's IDMO Level II	-
Via DGT's IDMO Level III	1
Total	51

Availability of Public Information controlled by DGT's IDMO, 2023

Feedback	Total
Fully provided	21
Partially provided	14
Rejected due to not being in possession	7
Rejected due to being exempted	9
Total	51

Permintaan Informasi Publik DJP Berdasarkan Tema Informasi, 2023

Theme	Total
Tax Revenue	29
NPWP and/or PKP	5
Tax regulation	2
Organization	8
Tax incentive	3
Exam scores/scholarships	2
Others	2
Total	51

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

DGT received an award as IDMO Level I Informative Category based on the results of the 2023 Public Information Openness Monitoring and Evaluation conducted by the Ministry of Finance

Building Trust, Delivering Value

DGT prioritizes an educational approach to increase taxpayer awareness and encourage voluntary compliance on an ongoing basis. DGT expects this effort will create a strong compliance culture and improve the efficiency of tax authorities in securing state revenues in an inclusive and long-term manner.



STATISTICS



Net Tax Revenue by Type, 2019–2023	204
DGT Tax Revenue Contribution to State Revenue, 2019–2023	204
DGT Tax Revenue to State Expenditure, 2019–2023	204
Tax Revenue by Business Classification, 2019–2023	205
Growth of Tax Revenue by Business Classification, 2019–2023	206
Tax Ratio, 2019–2023	206
Number of Taxpayers, 2019–2023	207
Number of Taxpayers using e-SPT, 2019–2023	207
Number of Taxpayers using e-Filing, 2019–2023	207
Number of Taxpayers using e-Form, 2019–2023	207
Number of Tax Return Retrieved Manually and Electronically from e-Filing, e-Form, and e-SPT, 2019–2023	207
Annual Tax Return Filing Compliance Ratio, 2019–2023	208
Issuance of Notice of Land and Building Tax Payable on Plantation, Forestry, Mineral & Coal Mining, Oil & Gas Mining, Geothermal Mining, and Other Sectors, 2019–2023	208
Tax Arrears Balance, 2019–2023	209
Tax Arrears by Due, 2023	209

Number of Tax Dispute Case Resolution, 2019–2023	210
Parties Required to Provide Tax Data and Information to DGT as of the End of 2023	210
List of Indonesia's Tax Treaty Network as of the End of 2023	210
Inbound and Outbound Performance of Call Center 1500200, 2019–2023	215
Number of Incoming Complaints Through Tax Complaint Information System, 2019–2023	215
List of Tax Centers as of the End of 2023	216
Employees Composition, 2023	230
Number of Employees by Sex, 2019–2023	232
Number of Employees Participation in Training, 2019–2023	232
Number of Education Assignment, 2019–2023	233
Number of Overseas Short Course Assignment, 2019–2023	233
Number of On-the-Job Training Participants, 2019–2023	233

Net Tax Revenue by Type, 2019—2023

(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
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
2023	992.46	763.63	33.27	9.73	68.77	1,799.09	1,867.87

Source: 2019—2023 DGT Financial Statements (Audited)

DGT Tax Revenue Contribution to State Revenue, 2019—2023

Year	DGT Tax Revenue		Domestic Revenue (trillion Rp)	Contribution (%)	
	Excluding Oil & Gas Income Tax (trillion Rp)	Including Oil & Gas Income Tax (trillion Rp)			
	A	B	C	D = A : C	E = B : C
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
2023	1,799.09	1,867.87	2,766.75	65.03	67.51

Note: Domestic Revenue = Tax Revenue + Non-Tax Revenue
Source:
- Tax Revenue data from 2019—2023 DGT Financial Statements (Audited)
- Domestic Revenue data from the Government Financial Statements 2019—2023 (Audited)

DGT Tax Revenue to State Expenditure, 2019—2023

Description	2023	2022	2021	2020	2019
A Tax Revenue excluding Oil & Gas Income Tax (trillion Rp)	1,799.09	1,638.92	1,225.80	1,039.08	1,273.49
B Tax Revenue including Oil & Gas Income Tax (trillion Rp)	1,867.87	1,716.76	1,278.65	1,072.11	1,332.66
C State Expenditure (trillion Rp)	3,121.22	3,096.26	2,786.41	2,595.48	2,309.29
Ratio A : C (%)	57.64	52.93	43.99	40.03	55.15
Ratio B : C (%)	59.84	55.45	45.89	41.31	57.71

Source:
- Tax Revenue data from 2019—2023 DGT Financial Statements (Audited)
- State Expenditure data from 2019—2023 Government Financial Statements (Audited)

Tax Revenue by Business Classification, 2019—2023

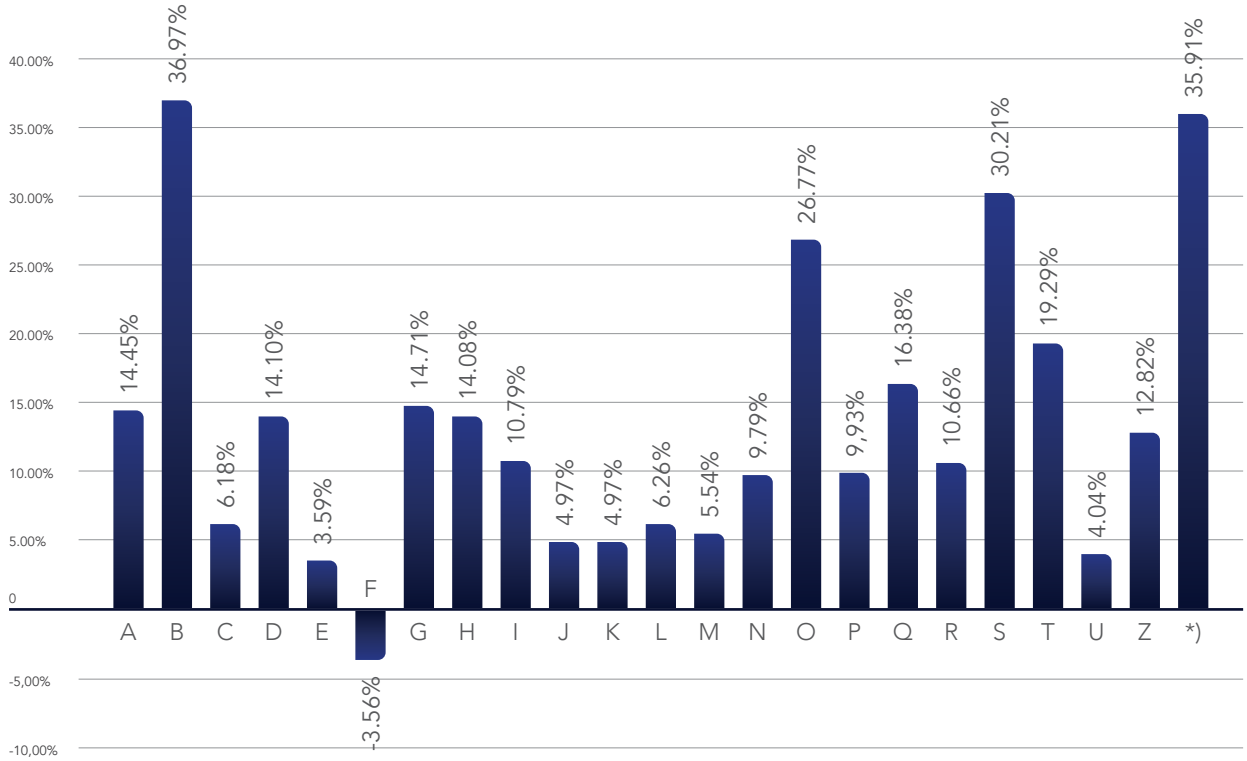
(in billion rupiah)

Description	2023	2022	2021	2020	2019
A Agriculture, Forestry, and Fishery	27,568.30	31,245.04	16,455.62	11,152.74	15,544.73
B Mining and Quarrying	236,721.72	206,964.05	59,210.23	69,552.03	123,308.12
C Manufacturing	474,254.71	443,309.64	350,834.01	298,207.59	371,713.77
D Provision of Electricity, Gas, Steam/Hot Water, and Cold Air	26,455.51	15,178.39	30,116.33	18,080.32	30,656.41
E Provision of Water, Garbage and Recycle Management, Disposal and Cleaning of Waste and Garbage	2,628.31	2,212.63	2,196.46	2,219.55	2,507.48
F Construction	49,536.66	39,829.98	50,747.74	51,074.58	66,631.70
G Wholesaler and Retailer, Car and Motorcycle Repair and Maintenance	433,741.27	388,184.52	260,805.34	201,735.05	245,835.29
H Transportation and Warehousing	78,086.40	60,283.81	47,626.46	43,414.49	50,774.77
I Provision of Accomodation and Foor & Beverages	7,780.22	5,546.93	3,682.83	4,310.18	7,006.74
J Information and Communication	54,322.62	53,961.82	51,366.28	44,943.47	46,055.99
K Finance and Insurance Services	202,078.33	161,671.90	150,633.13	150,479.76	175,744.64
L Real Estate	28,684.91	26,222.54	21,517.50	19,230.20	24,588.76
M Professional, Science, and Technical Services	35,165.48	30,717.28	26,286.26	24,904.62	29,142.32
N Leasing, Labour, Travel Agency Services, and Other Business Support Services	21,301.89	16,624.01	12,955.68	12,794.67	15,010.77
O Governmental Administration and Compulsory Social Security	116,008.97	97,857.02	50,576.25	46,630.46	42,625.94
P Education Services	4,414.60	3,767.36	2,896.19	2,913.44	3,333.95
Q Health Services and Social Activities	10,660.14	11,313.07	7,257.28	5,749.66	6,435.36
R Cultural, Entertaintment, and Recreational	1,871.84	1,228.20	896.09	834.88	1,421.27
S Other Servies	4,071.85	60,538.54	18,425.07	16,290.38	17,426.64
T Households Goods and Services	119.24	356.75	129.46	119.48	162.84
U Activities of International and Other Extra International Bodies	65.28	44.26	118.92	84.16	101.11
Z Land and Building Tax and Conveyance Tax	33,271.37	23,264.66	18,924.79	20,953.61	21,145.90
* Miscellaneous	20,419.39	36,451.61	94,969.89	26,430.47	35,491.74

Notes:
- Business Classification refers to Kepdirjen 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 2023 is retrieved from DGT's Consolidated Report on May 14, 2024, Directorate of Tax Potential, Compliance, and Revenue

Growth of Tax Revenue by Business Classification, 2019—2023



Note: Description of Business Classification codes refers to Table of Tax Revenue by Business Classification on the previous page
Source: Tax Revenue data 2023 is retrieved from DGT's Consolidated Report on May 14, 2024, Directorate of Tax Potential, Compliance, and Revenue

Tax Ratio, 2019—2023

Description	2023	2022	2021	2020	2019
Gross Domestic Product based on Current Prices (trillion Rp)	20,892.38	19,588.45	16,970.79	15,434.15	15,833.94
Central Tax (trillion Rp)	2,154.21	2,034.54	547.84	1,285.14	1,546.14
Natural Resources Revenue (trillion Rp)	245.31	259.49	141.46	90.26	147.43
- Oil and Gas	116.18	148.70	96.62	69.08	121.09
- Mineral and Coal Mining	129.13	110.79	44.84	21.18	26.34
Tax Ratio					
Central Tax and Natural Resources Revenue to Gross Domestic Product	11.49	11.71	9.95	8.91	10.70
Central Tax to Gross Domestic Product	10.31	10.39	9.12	8.33	9.76
Tax Buoyancy	1.32	2.04	2.06	6.77	0.27

Source: Government Financial Statements (Audited), Statistics Indonesia

Number of Taxpayers, 2019—2023

Type	2023	2022	2021	2020	2019
Cosporate	4,314,337	4,285,679	3,941,523	3,676,553	3,436,161
Individual	68,771,214	65,129,651	61,536,414	45,426,723	41,760,108
Treasurer	876,267	876,255	873,636	742,156	731,300
Total	73,961,818	70,291,585	66,351,573	49,845,432	45,927,569

Note: The quoted figure is the number of taxpayers at the beginning of the year concerned
Source: Directorate of Tax Data and Information

Number of Taxpayers using e-SPT, 2019—2023

Filing Year	2023	2022	2021	2020	2019
Total Taxpayers	18,319	367,057	991,820	666,080	354,539

Source: Directorate of Tax Data and Information, data as of December 31, 2023

Number of Taxpayers using e-Filing, 2019—2023

Filing Year	2023	2022	2021	2020	2019
Total Taxpayers	14,857,428	17,107,965	11,961,690	10,504,128	10,272,410

Source: Directorate of Tax Data and Information, data as of December 31, 2023

Number of Taxpayers using e-Form, 2019—2023

Filing Year	2023	2022	2021	2020	2019
Total Taxpayers	2,173,900	2,385,518	983,257	855,973	792,095

Source: Directorate of Tax Data and Information, data as of December 31, 2023

Number of Tax Return Retrieved Manually and Electronically from e-Filing, e-Form, and e-SPT, 2019—2023

Filing Year	e-Filing	e-Form	e-SPT	SPT Manual
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
2023	17,948,240	2,553,392	38,482	1,334,617

Source: Directorate of Tax Data and Information, data as of December 31, 2023

Annual Tax Return Filing Compliance Ratio, 2019—2023

Description	2023	2022	2021	2020	2019
Taxpayers Required to File Annual Tax Return	19,182,071	19,075,197	19,002,585	19,006,794	18,334,683
a. Corporate	1,665,826	1,567,298	1,652,251	1,482,500	1,472,217
b. Employee	13,925,788	13,842,704	13,279,644	14,172,999	13,819,918
c. Non-employee Individual	3,590,457	3,665,195	4,070,690	3,351,295	3,042,548
Annual Tax Return	16,682,564	16,556,759	15,976,387	14,755,255	13,394,502
a. Corporate	1,162,453	1,052,482	1,012,302	891,877	963,814
b. Employee	13,099,917	12,971,323	13,110,613	12,105,833	10,120,426
c. Non-employee Individual	2,420,194	2,532,954	1,853,472	1,757,545	2,310,262
Compliance Ratio	86.97%	86.80%	84.07%	77.63%	73.06%
a. Corporate	69.78%	67.15%	61.27%	60.16%	65.47%
b. Employee	94.07%	93.71%	98.73%	85.41%	73.23%
c. Non-employee Individual	67.41%	69.11%	45.53%	52.44%	75.93%

Notes:
- Taxpayers required to file Annual Tax Return are those who are required to file Annual Tax Return as of January 1st.
- 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 required to file a Tax Return.

Source: 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, 2019—2023

Sector	2023		2022		2021		2020		2019	
	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	4,414	3,311	4,190	2,914	4,531	2,780	4,497	2,681	4,626	2,538
Forestry	813	814	795	730	798	683	801	667	803	701
Mineral & Coal Mining	3,977	12,275	3,988	5,550	4,070	2,665	4,409	2,964	4,690	3,353
Oil & Gas Mining	449	17,325	447	14,515	457	11,395	471	14,028	525	13,831
Geothermal Mining	138	526	142	446	145	437	165	402	153	368
Others	1,014	107	1,041	94	1,087	92	1,252	95	1,582	69
Total	10,805	34,358	10,603	24,249	11,088	18,053	11,595	20,836	12,379	20,860

Source: SIDJP Nine App, Land and Building Tax module, Directorate of Tax Extensification and Valuation

Tax Arrears Balance, 2019—2023

(in billion rupiah)

Type of Tax Arrears	2023	2022	2021	2020	2019
Oil Income Tax	91.98	34.55	3.73	0.01	0
Income Tax Article 21	1,777.69	1,595.88	1,759.35	1,444.92	1,354.21
Income Tax Article 22	801.29	649.60	634.37	603.74	596.15
Income Tax Article 22 on Import	0.72	1.06	0.25	2.12	0
Income Tax Article 23	2,091.90	1,774.80	1,788.61	3,144.40	3,598.68
Income Tax Article 25/29 Individual	2,120.56	2,074.44	2,136.78	1,903.19	1,818.89
Income Tax Article 25/29 Corporate	20,031.46	17,859.79	17,632.07	18,313.01	18,693.19
Income Tax Article 26	1,658.70	1,252.27	1,080.22	1,443.92	1,339.52
Final Income Tax	3,754.56	3,263.14	3,766.03	3,455.01	2,938.86
Domestic VAT	27,466.57	26,560.36	25,422.54	24,279.44	24,501.51
VAT on Import	13.44	17.40	20.52	19.97	0
Domestic Sales Tax on Luxury Goods	97.77	108.15	214.85	257.68	350.74
Sales Tax on Luxury Goods on Import	0.18	0	0	0	0
Land and Building Tax for Plantation Sector	1,455.30	1,347.97	1,441.60	1,497.25	1,316.91
Land and Building Tax for Forestry Sector	827.06	627.95	742.63	829.38	774.74
Land and Building Tax for Mining Sector	4,222.42	2,640.74	2,812.44	4,018.23	4,459.84
Land and Building Tax for Other Sectors	98.31	84.90	66.62	74.78	75.08
Stamp Duty	7.44	8.57	4.11	4.50	0
Other Indirect Taxes	1.75	1.76	4.50	16.50	20.76
Income Tax Collection Interest	3,984.27	4,101.57	5,112.60	5,664.05	6,770.11
VAT Collection Interest	3,198.14	3,668.30	4,143.21	2,765.85	3,847.38
Sales Tax on Luxury Goods Collection Interest	21.05	14.11	99.83	153.16	174.07
Gross Tax Arrears	**73,722.55**	**67,687.30**	**68,886.86**	**69,891.09**	**72,630.64**
Allowance for Uncollectible Tax Arrears	39,913.60	39,387.64	39,736.57	37,439.66	44,894.69
Net Tax Arrears	**33,808.95**	**28,299.67**	**29,150.29**	**32,451.43**	**27,735.95**

Source: 2019—2023 DGT Financial Statements (Audited)

Tax Arrears by Due, 2023

(in billion rupiah)

Due	Gross Tax Arrears	Allowance	Net Tax Arrears
Up to 1 year	24,741.11	1,174.44	23,566.67
More than 1 year up to 2 years	12,491.27	6,151.12	6,340.15
More than 2 years up to 3 years	6,720.08	3,307.60	3,412.48
More than 3 years up to 4 years	6,002.92	5,931.30	71.62
More than 4 years up to 5 years	8,306.56	8,184.17	122.40
More than 5 years	15,460.61	15,164.98	295.64
Total	**73,722.55**	**39,913.60**	**33,808.95**

Source: 2023 DGT Financial Statements (Audited)

Number of Tax Dispute Case Resolution, 2019—2023

Tax of Services	Total				
	2023	2022	2021	2020	2019
Correction	1,018	1,328	1,017	816	809
Objection	15,339	18,457	18,045	18,849	18,985
Reduction of Principle Amount of Tax	406	359	382	208	51
Reduction of Administrative Penalties	288,625	164,137	177,595	148,059	125,814
Reduction or Cancellation of Notice of Tax Assesment	3,367	3,349	3,308	3,941	3,149
Reduction of Annulment of Notice of Tax Collection	16,220	14,310	11,856	15,355	18,258
Annulment of Tax Audit Results/Notice of Tax Assesment as a Result of Tax Audit	210	225	231	207	373
Total	325,185	202,165	212,434	187,435	167,439

Source: Directorate of Tax Objection and Appeal

Parties Required to Provide Tax Data and Information to DGT as of the End of 2023

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.	Assotiation 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

No.	Name of Agency/Institution/Association/Third Party
20.	PT Jakarta International Container Terminal (JICT)
21.	PT Mustika Alam Lestari (MAL)
22.	PT Terminal Peti Kemas Koja
23.	PT Terminal Peti Kemas Surabaya
24.	Center of Electronic Procurement Service, Ministry of Finance
25.	Directorate General of Oil and Gas, Ministry of Energy and Mineral Resources
26.	Special Task Force for Upstream Oil & Gas Business
27.	PT Perusahaan Listrik Negara (Persero)
28.	Finance Professions Supervisory Center, Ministry of Finance
29.	National Institute of Aeronautics and Space
30.	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 Distric Governments
39.	Indonesian 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 Religion 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

No.	Name of Agency/Institution/Association/Third Party
56.	General Election Commision
57.	Indonesian National Police
58.	Ministry of Defense
59.	Ministry of Environment and Forestry
60.	Ministry of Coopeartive 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: PMK No. 228/PMK.03/2017

List of Indonesia's Tax Treaty Network as of the End of 2023

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, 2011
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, 2004
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 Call Center 1500200, 2019—2023

Type of Service	Description	2023	2022	2021	2020	2019
Inbound	Incoming Calls	405,074	375,084	260,834	424,104	647,492
	Answered Calls	351,748	343,327	252,302	415,560	635,152
	Answered Calls (%)	86.84	91.53	96.56	97.99	98.09
Outbound	Outcoming Calls	141,470	377,635	1,221,839	87,265	65,482

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

Number of Incoming Complaints Through Tax Complaint Information System, 2019—2023

Year	Total
2019	84
2020	108
2021	83
2022	242
2023	504

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

List of Tax Centers as of the End of 2023

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 Teuku Umar	
5.	Politeknik Kutaraja	
6.	Institut Agama Islam Negeri Langsa	
7.	Universitas Islam Negeri Ar-Raniry	
8.	Universitas Islam Kebangsaan Indonesia	
9.	Institut Agama Islam Negeri Lhokseumawe	
10.	Universitas Sumatera Utara	Sumatera Utara I RTO
11.	Universitas Muhammadiyah Sumatera Utara	
12.	Universitas HKBP Nommensen	
13.	Universitas Methodist Indonesia	
14.	Universitas Pembangunan Pancabudi	
15.	Universitas Muslim Nusantara Al Washliyah	
16.	Politeknik Wilmar Bisnis Indonesia	
17.	Politeknik Negeri Medan	
18.	Universitas IBBI	
19.	Sekolah Tinggi Manajemen Informatika dan Komputer Royal Kisaran	Sumatera Utara II RTO
20.	Universitas Sumatera Utara	
21.	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Asahan	
22.	Universitas Labuhanbatu	
23.	Sekolah Tinggi Ilmu Ekonomi Bina Karya Tebing Tinggi	
24.	Sekolah Tinggi Ilmu Ekonomi Surya Nusantara Pematang Siantar	
25.	Sekolah Tinggi Ilmu Ekonomi Sultan Agung Pematang Siantar	
26.	Sekolah Tinggi Ilmu Ekonomi Mars Pematang Siantar	

No.	Collaborative Partners	
	University/Institution	DGT Unit
27.	Universitas Dharma Andalas	Sumatera Barat and 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.	Institut Teknologi dan Bisnis Indragiri	
55.	Institut Teknologi Perkebunan Pelalawan Indonesia	
56.	Universitas Islam Negeri Sultan Syarif Kasim Riau	
57.	Sekolah Tinggi Ilmu Ekonomi Tuah Negeri	
58.	Institut Teknologi Mitra Gama	
59.	Sekolah Tinggi Agama Islam Auliaurrasyidin Tembilahan	
60.	Sekolah Tinggi Agama Islam Negeri Bengkalis	
61.	Universitas Dumai	
62.	Sekolah Tinggi Ilmu Administrasi Lancang Kuning Dumai	

No.	Collaborative Partners	
	University/Institution	DGT Unit
63.	Politeknik Negeri Batam	Kepulauan Riau RTO
64.	Universitas Internasional Batam	
65.	Universitas Riau Kepulauan	
66.	Universitas Putra Batam	
67.	Sekolah Tinggi Ilmu Ekonomi Pembangunan Tanjung Pinang	
68.	Universitas Batam	
69.	Universitas Universal	
70.	Universitas Sriwijaya	Sumatera Selatan and Kepulauan Bangka Belitung RTO
71.	Universitas Nurul Huda	
72.	Universitas Muhammadiyah Palembang	
73.	Universitas Sjakhyakirti	
74.	Universitas Islam Negeri Raden Fatah	
75.	Universitas Bina Darma	
76.	Informatics and Business Institute Darmajaya Bandar Lampung	Bengkulu and Lampung RTO
77.	Universitas Bengkulu	
78.	Universitas Lampung	
79.	Politeknik Negeri Lampung	
80.	Universitas Muhammadiyah Bengkulu	
81.	Universitas Malahayati Bandar Lampung	
82.	Universitas Mitra Indonesia	
83.	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Pringsewu	
84.	Institut Agama Islam Negeri Curup	
85.	Sekolah Tinggi Ilmu Ekonomi Gentiaras	
86.	Universitas Muhammadiyah Metro	
87.	Universitas Muhammadiyah Kotabumi	
88.	Universitas Ratu Samban	
89.	Universitas Sang Bumi Ruwa Jurai	
90.	Universitas Prof. Dr. Hazairin, SH	
91.	Universitas Muhammadiyah Lampung	
92.	Universitas Islam Negeri Raden Intan Lampung	
93.	Universitas Logistik dan Bisnis Internasional (ULBI)	Large Taxpayers RTO
94.	Universitas Jayabaya	Special Jakarta RTO
95.	Universitas Bina Sarana Informatika	

No.	Collaborative Partners	
	University/Institution	DGT Unit
96.	Institut Ilmu Sosial dan Manajemen STIAMI	Jakarta Pusat RTO
97.	Universitas Prof. Dr. Moestopo (Beragama)	
98.	Politeknik Lembaga Pendidikan dan Pengembangan Profesi Indonesia	
99.	Universitas Bung Karno	
100.	Universitas Nahdlatul Ulama Indonesia (UNUSIA)	
101.	Universitas Trisakti	Jakarta Barat RTO
102.	Universitas Bina Nusantara	
103.	Universitas Kristen Krida Wacana	
104.	Universitas Tarumanagara	
105.	Sekolah Tinggi Ilmu Ekonomi Bisnis Indonesia	
106.	Universitas Esa Unggul	
107.	Universitas Media Nusantara Citra	
108.	Universitas Agung Podomoro	
109.	Universitas Mercu Buana	
110.	Universitas Dian Nusantara	
111.	Sekolah Tinggi Ilmu Ekonomi Kasih Bangsa	
112.	Sekolah Tinggi Ilmu Ekonomi Dharma Bumiputera	Jakarta Selatan I RTO
113.	Universitas Katolik Indonesia Atma Jaya	
114.	Universitas Paramadina	
115.	Politeknik Bisnis dan Pasar Modal	
116.	Sekolah Tinggi Ilmu Ekonomi Indonesia Banking School	
117.	Universitas Trilogi	
118.	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Jakarta	
119.	Institut Keuangan Perbankan dan Informatika Asia Perbanas	
120.	Universitas Bakrie	
121.	Universitas MH Thamrin Kampus AKA	
122.	Universitas Pancasila	Jakarta Selatan II RTO
123.	Universitas Satya Negara Indonesia	
124.	Universitas Nasional	
125.	Universitas Al Azhar	
126.	Institut Bisnis dan Informatika Kosgoro 1957	
127.	Tanri Abeng University	
128.	Universitas Budi Luhur	

No.	Collaborative Partners	
	University/Institution	DGT Unit
129.	Universitas Darma Persada	Jakarta Timur RTO
130.	Universitas Kristen Indonesia	
131.	Universitas Muhammadiyah Prof. Dr. Hamka	
132.	Universitas Negeri Jakarta	
133.	Universitas Mpu Tantular	
134.	Universitas Bina Sarana Informatika	
135.	Sekolah Tinggi Ilmu Ekonomi Indonesia	
136.	Sekolah Tinggi Ilmu Ekonomi Swadaya	
137.	Sekolah Tinggi Perpajakan Indonesia	
138.	Sekolah Tinggi Ilmu Ekonomi Tunas Nusantara	
139.	KALBIS Institute	
140.	Universitas Dirgantara Marsekal Suryadarma	
141.	Institut Bisnis dan Multimedia ASMI Jakarta	
142.	Institut Bisnis Nusantara	
143.	Universitas Islam Jakarta	
144.	Universitas Mohammad Husni Thamrin	
145.	Sekolah Tinggi Ilmu Ekonomi Kusuma Negara	
146.	Universitas Respati Indonesia	
147.	Perhimpunan Pengembangan Pesantren dan Masyarakat	
148.	Universitas Bunda Mulia	Jakarta Utara RTO
149.	Kwik Kian Gie School of Business	
150.	Universitas 17 Agustus 1945 Jakarta	
151.	Universitas Sultan Agung Tirtayasa	Banten RTO
152.	Universitas Pelita Harapan	
153.	Politeknik Keuangan Negara STAN	
154.	Universitas Multimedia Nusantara	
155.	Universitas Muhammadiyah Tangerang	
156.	Universitas Pamulang	
157.	Matana University	
158.	Universitas Islam Negeri Syarif Hidayatullah Jakarta	
159.	Universitas Bina Bangsa	
160.	Sekolah Tinggi Ilmu Ekonomi La Tansa Mashiro	
161.	Universitas Al-Khairiyah	
162.	Universitas Terbuka Tangerang	
163.	Universitas Islam Negeri Sultan Maulana Hasanuddin Banten	

No.	Collaborative Partners	
	University/Institution	DGT Unit
164.	Universitas Pradita	
165.	Universitas Buddhi Dharma	
166.	Universitas Serang Raya	
167.	Institut Ilmu Sosial dan Manajemen STIAMI Kampus F Tangerang	
168.	Universitas Islam Syekh Yusuf	
169.	Politeknik Piksi Input Serang	
170.	Politeknik Negeri Bandung	Jawa Barat I RTO
171.	Universitas Katolik Parahyangan	
172.	Sekolah Tinggi Manajemen Informatika & Ilmu Komputer LPKIA Bandung	
173.	Telkom University	
174.	Universitas Langlangbuana	
175.	Sekolah Tinggi Ilmu Ekonomi Ekuitas	
176.	Universitas Padjadjaran	
177.	Universitas Widyatama	
178.	Universitas Pendidikan Indonesia	
179.	Universitas Sangga Buana YPKP Bandung	
180.	Universitas Komputer Indonesia	
181.	Universitas Muhammadiyah Sukabumi	
182.	Universitas Galuh Ciamis	
183.	Sekolah Tinggi Ilmu Ekonomi dan Bisnis Perdana Mandiri Purwakarta	
184.	Universitas Nusa Putra	
185.	Universitas Islam Negeri Sunan Gunung Djati Bandung	
186.	Politeknik Lembaga Pendidikan dan Pengembangan Profesi Indonesia	
187.	Universitas Advent Indonesia	
188.	Universitas Muhammadiyah Bandung	
189.	Universitas Informatika dan Bisnis Indonesia	
190.	Universitas Islam Bandung	
191.	Institut Teknologi Bandung	

No.	Collaborative Partners	
	University/Institution	DGT Unit
192.	Sekolah Tinggi Ilmu Ekonomi Sutaatmadja	Jawa Barat II RTO
193.	Sekolah Tinggi Ekonomi dan Bisnis Islam Global Mulia Cikarang	
194.	Universitas Majalengka	
195.	Universitas Kuningan	
196.	Institut Ilmu Sosial dan Manajemen STIAMI	
197.	Universitas Wiralodra	
198.	Sekolah Tinggi Ilmu Kesehatan Mahardika Cirebon	
199.	Universitas Muhammadiyah Cirebon	
200.	Institut Agama Islam Negeri Syekh Nurjati Cirebon	
201.	Universitas Pelita Bangsa	
202.	Universitas Singaperbangsa Karawang	
203.	Universitas Gunadarma	Jawa Barat III RTO
204.	Institut STIAMI Kampus Bekasi	
205.	Universitas Bhayangkara Jakarta Raya	
206.	Institut Agama Islam Tazkia	
207.	Universitas Ibn Khaldun	
208.	Sekolah Vokasi IPB University	
209.	Institut Bisnis Muhammadiyah Bekasi	
210.	Institut Bisnis dan Informatika Kesatuan Bogor	
211.	Universitas Pakuan	
212.	Universitas Binaniaga Indonesia	
213.	Sekolah Tinggi Ilmu Ekonomi Tri Bhakti	
214.	Universitas Islam As-Syafi'iyah	
215.	Institut Agama Islam Negeri Salatiga	Jawa Tengah I RTO
216.	Universitas Kristen Satya Wacana	
217.	Sekolah Tinggi Ilmu Ekonomi Totalwin	
218.	Universitas Muria Kudus	
219.	Sekolah Tinggi Ilmu Ekonomi YPPI Rembang	
220.	Universitas Pekalongan	
221.	Universitas Islam Negeri Walisongo	
222.	Universitas Wahid Hasyim	
223.	Politeknik Harapan Bersama	
224.	Universitas Islam Sultan Agung	
225.	Universitas Diponegoro	
226.	Universitas Katolik Soegijapranata Semarang	

No.	Collaborative Partners	
	University/Institution	DGT Unit
227.	Politeknik Negeri Semarang	
228.	Universitas Pancasakti Tegal	
229.	Universitas Dian Nuswantoro	
230.	Sekolah Tinggi Ilmu Ekonomi AMA Salatiga	
231.	Universitas 17 Agustus 1945 Semarang	
232.	Sekolah Tinggi Ilmu Ekonomi Semarang	
233.	Institut Agama Islam Negeri Kudus	
234.	Institut Teknologi dan Sains Nahdlatul Ulama Pekalongan	
235.	Universitas Islam Nahdlatul Ulama Jepara	
236.	Universitas Muhammadiyah Pekajangan Pekalongan	
237.	Institut Agama Islam Negeri Pekalongan	
238.	Politeknik Trisila Dharma Tegal	
239.	Universitas Peradaban	
240.	Universitas Sains dan Teknologi Komputer Semarang	
241.	Universitas Ngudi Waluyo	
242.	Institut Teknologi dan Bisnis Semarang	
243.	Universitas Jenderal Soedirman Purwokerto	Jawa Tengah II RTO
244.	Universitas Muhammadiyah Surakarta	
245.	Universitas Setia Budi Surakarta	
246.	Universitas Islam Batik Surakarta	
247.	Universitas Dharma Adi Unggul Bhirawa Surakarta	
248.	Universitas Tidar Magelang	
249.	Universitas Boyolali	
250.	Universitas Muhammadiyah Purwokerto	
251.	Universitas Kristen Teknologi Solo	
252.	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Cilacap	
253.	Institut Teknologi Bisnis AAS Surakarta	
254.	Universitas Pignatelli Triputra Surakarta	
255.	Sekolah Tinggi Ilmu Ekonomi Tamansiswa Banjarnegara	
256.	Universitas Negeri Sebelas Maret Surakarta	
257.	Universitas Perwira Purbalingga	
258.	Universitas Duta Bangsa Surakarta	
259.	Universitas Putra Bangsa Kebumen	
260.	Universitas Widya Dharma Klaten	
261.	Universitas Veteran Bangun Nusantara Sukoharjo	

No.	Collaborative Partners	
	University/Institution	DGT Unit
262.	Universitas Islam Negeri Raden Mas Said Surakarta	
263.	Universitas Slamet Siyadi Surakarta	
264.	Universitas Surakarta	
265.	Universitas Pembangunan Nasional "Veteran" Yogyakarta	Special Region of Yogyakarta RTO
266.	Universitas Negeri Yogyakarta	
267.	Universitas Kristen Duta Wacana	
268.	Universitas Sarjanawiyata Tamansiswa	
269.	Sekolah Tinggi Ilmu Ekonomi Yayasan Keluarga Pahlawan Negara	
270.	Universitas Janabadra	
271.	Universitas Atma Jaya Yogyakarta	
272.	Universitas Islam Negeri Sunan Kalijaga Yogyakarta	
273.	Politeknik "API" Yogyakarta	
274.	Universitas Mahakarya Asia	
275.	Universitas Gadjah Mada	
276.	Universitas Ahmad Dahlan	
277.	Sekolah Tinggi Ilmu Ekonomi Widya Wiwaha	
278.	Sekolah Tinggi Ilmu Ekonomi "YKP" Yogyakarta	
279.	Universitas Islam Indonesia	
280.	Universitas Kristen Petra Surabaya	Jawa Timur I RTO
281.	Politeknik Universitas Surabaya	
282.	Universitas Pembangunan Nasional Veteran Jawa Timur	
283.	Universitas Ciputra	
284.	Universitas Katolik Darma Cendika	
285.	Sekolah Tinggi Ilmu Ekonomi Perbanas Surabaya	
286.	Universitas 17 Agustus 1945 Surabaya	
287.	Universitas Pelita Harapan	
288.	Universitas Katolik Widya Mandala Surabaya	
289.	Politeknik NSC Surabaya	
290.	Universitas Dr. Soetomo	
291.	Universitas 45 Surabaya	
292.	Sekolah Tinggi Ilmu Ekonomi Mahardika	
293.	Universitas Widya Kartika	
294.	Unversitas Terbuka Surabaya	
295.	Universitas Islam Negeri Sunan Ampel	

No.	Collaborative Partners	
	University/Institution	DGT Unit
296.	Universitas Muhammadiyah Ponorogo	Jawa Timur II RTO
297.	Universitas Madura Pamekasan	
298.	Universitas Muhammadiyah Sidoarjo	
299.	Universitas Merdeka Madiun	
300.	Universitas Trunojoyo Madura	
301.	Universitas Wiraraja Madura	
302.	Universitas Muhammadiyah Gresik	
303.	Universitas PGRI Ronggolawe Tuban	
304.	Sekolah Tinggi Ilmu Ekonomi PGRI Dewantara Jombang	
305.	Universitas PGRI Madiun	
306.	Sekolah Tinggi Ilmu Ekonomi Al Anwar Mojokerto	
307.	Politeknik Negeri Madiun	
308.	Universitas Hasyim Asy'ari Tebuireng Jombang	
309.	Universitas Nahdlatul Ulama Sidoarjo	
310.	Universitas Maarif Hasyim Latif	
311.	Universitas Islam Lamongan	
312.	Universitas Islam Darul 'Ulum Lamongan	
313.	Sekolah Tinggi Ilmu Ekonomi Cendekia Bojonegoro	
314.	Sekolah Tinggi Keguruan dan Ilmu Pendidikan PGRI Sumenep	
315.	Institut Dirosat Islamiyah Al-Amien Prenduan Sumenep	
316.	Fakultas Ilmu Administrasi Universitas Brawijaya	Jawa Timur III RTO
317.	Universitas Islam Negeri Maulana Malik Ibrahim	
318.	Universitas Jember	
319.	Universitas 17 Agustus 1945 Banyuwangi	
320.	Universitas Islam Malang	
321.	Politeknik Negeri Malang	
322.	Universitas Islam Kadiri	
323.	Sekolah Tinggi Ilmu Ekonomi Mandala Jember	
324.	Universitas Muhammadiyah Jember	
325.	Fakultas Ekonomi dan Bisnis Universitas Brawijaya	
326.	Universitas Negeri Malang	
327.	Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung	
328.	Universitas Islam Balitar	
329.	Universitas Ma Chung	

No.	Collaborative Partners	
	University/Institution	DGT Unit
330.	Universitas Islam Negeri Kiai Haji Achmad Siddiq Jember	
331.	Politeknik Negeri Jember	
332.	Sekolah Tinggi Ilmu Ekonomi Nganjuk	
333.	Institut Teknologi dan Bisnis ASIA Malang	
334.	Sekolah Tinggi Ilmu Ekonomi Jaya Negara Tamansiswa	
335.	Universitas Panca Marga Probolinggo	
336.	Universitas Abdurachman Saleh Situbondo	
337.	Politeknik Negeri Malang Kampus Kediri	
338.	Universitas Tanjungpura	Kalimantan Barat RTO
339.	Universitas Widya Dharma Pontianak	
340.	Universitas Panca Bhakti	
341.	Sekolah Tinggi Ilmu Ekonomi Pontianak	
342.	Politeknik Negeri Pontianak	
343.	Universitas Muhammadiyah Pontianak	
344.	Politeknik Negeri Sambas	
345.	Politeknik Negeri Ketapang	
346.	Akademi Perpajakan Panca Bhakti	
347.	Institut Shanti Buana	
348.	Sekolah Tinggi Ilmu Ekonomi Mulia Singkawang	
349.	Sekolah Tinggi Ilmu Ekonomi Indonesia Pontianak	
350.	Universitas Kapuas Sintang	
351.	PSDKU Politeknik Negeri Pontianak Kabupaten Sanggau	
352.	Universitas Palangka Raya	Kalimantan Selatan and Tengah RTO
353.	Politeknik Negeri Banjarmasin	
354.	Universitas Antakusuma	
355.	Sekolah Tinggi Ilmu Ekonomi Indonesia Banjarmasin	
356.	Universitas Darwan Ali	
357.	Politeknik Negeri Tanah Laut	
358.	Universitas Lambung Mangkurat	
359.	Asmi Citra Nusantara	
360.	Universitas Islam Negeri Antasari Banjarmasin	
361.	Sekolah Tinggi Ilmu Administrasi Tabalong	
362.	Sekolah Tinggi Agama Islam Al-Washliyah Barabai	
363.	Universitas Nahdlatul Ulama Kalimantan Selatan	
364.	Universitas Achmad Yani Banjarmasin	

No.	Collaborative Partners	
	University/Institution	DGT Unit
365.	Sekolah Tinggi Ilmu Ekonomi Muara Teweh	
366.	Universitas Sari Mulia	
367.	Sekolah Tinggi Ilmu Ekonomi Madani Balikpapan	Kalimantan Timur and Utara RTO
368.	Sekolah Tinggi Ilmu Ekonomi Balikpapan	
369.	Sekolah Tinggi Manajemen Informatika dan Komputer Borneo Internasional	
370.	Universitas 17 Agustus 1945 Samarinda	
371.	Sekolah Tinggi Ilmu Manajemen Indonesia Samarinda	
372.	Sekolah Tinggi Ilmu Ekonomi Nusantara Sangatta	
373.	Politeknik Balikpapan	
374.	Universitas Balikpapan	
375.	Universitas Muhammadiyah Kalimantan Timur	
376.	Universitas Trunajaya Bontang	
377.	Universitas Mulia	
378.	Sekolah Tinggi Teknologi Minyak dan Gas Bumi Balikpapan	
379.	Akademi Kebidanan Borneo Medistra Balikpapan	
380.	Institut Teknologi Kalimantan	
381.	Universitas Widya Gama Mahakam Samarinda	
382.	Universitas Kaltara	
383.	Sekolah Tinggi Ilmu Ekonomi Bulungan Tarakan	
384.	Politeknik Malinau	
385.	Politeknik Negeri Nunukan	
386.	Sekolah Tinggi Ilmu Ekonomi Widya Praja Tanah Grogot	
387.	Sekolah Tinggi Agama Islam Sangatta	
388.	Politeknik Bisnis Kaltara	
389.	Universitas Terbuka Tarakan	
390.	Politeknik Negeri Samarinda	
391.	Universitas Bosowa Makassar	Sulawesi Selatan, Barat, and Tenggara RTO
392.	Sekolah Tinggi Ilmu Manajemen Nitro Makassar	
393.	Universitas Islam Makassar	
394.	Universitas Patria Artha Makassar	
395.	Universitas Islam Negeri Alaudin Makassar	
396.	Universitas Atma Jaya Makassar	
397.	Politeknik Bosowa Makassar	
398.	Universitas Muslim Indonesia Makassar	
399.	Universitas Kristen Indonesia Paulus Makassar	

No.	Collaborative Partners	
	University/Institution	DGT Unit
400.	Universitas Hasanuddin Makassar	
401.	Universitas Halu Oleo	
402.	Sekolah Tinggi Ilmu Ekonomi Enam-Enam Kendari	
403.	Universitas Sam Ratulangi	Sulawesi Utara, Tengah, Gorontalo, and Maluku Utara RTO
404.	Universitas Gorontalo	
405.	Universitas Negeri Gorontalo	
406.	Universitas Khairun Ternate	
407.	Politeknik Negeri Manado	
408.	Universitas Klabat	
409.	Politeknik Perdamaian Halmahera	
410.	Universitas Tompotika Luwuk	
411.	Universitas Katolik De La Salle Manado	
412.	Sekolah Tinggi Ilmu Ekonomi Petra Bitung	
413.	Sekolah Tinggi Ilmu Ekonomi Mujahiddin Tolitoli	
414.	Universitas Kristen Tentena	
415.	Universitas Tadulako Palu	
416.	Universitas Sintuwu Maroso	
417.	Universitas Halmahera	
418.	Institut Agama Islam Negeri Sultan Amai Gorontalo	
419.	Universitas Prisma Manado	
420.	Sekolah Tinggi Ilmu Ekonomi Panca Bhakti Palu	
421.	Universitas Muhammadiyah Gorontalo	
422.	Universitas Dumoga Kotamobagu	
423.	Institut Agama Islam Negeri Manado	
424.	Universitas Muhammadiyah Luwuk	
425.	Politeknik Industri Logam Morowali	
426.	Universitas Negeri Manado	
427.	Akademi Keuangan dan Perbankan GMIST Tahuna	
428.	Politeknik Negeri Bali	Bali RTO
429.	Universitas Dhyana Pura	
430.	Universitas Warmadewa	
431.	Universitas Triatmamulya	
432.	Universitas Udayana	
433.	Universitas Mahasaraswati Denpasar	
434.	Universitas Pendidikan Ganesha	

No.	Collaborative Partners	
	University/Institution	DGT Unit
435.	Universitas Pendidikan Nasional	
436.	Universitas Hindu Indonesia	
437.	Sekolah Tinggi Ilmu Ekonomi AMM Mataram	Nusa Tenggara RTO
438.	Universitas Nusa Cendana Kupang	
439.	Universitas Teknologi Sumbawa	
440.	Universitas Samawa	
441.	Universitas Cordova	
442.	Universitas Flores Ende	
443.	Sekolah Tinggi Ilmu Ekonomi Bima	
444.	Universitas Nusa Nipa	
445.	Universitas Kristen Wira Wacana	
446.	Universitas Mataram	
447.	Fakultas Ekonomi dan Bisnis Universitas Nusa Cendana	
448.	Universitas Hamzanwadi	
449.	Politeknik eLBajo Commodus	
450.	Universitas Muhammadiyah Mataram	
451.	Universitas Tribuana Kalabahi	
452.	Universitas Yapis Papua	Papua, Papua Barat, and Maluku RTO
453.	Universitas Cenderawasih	
454.	Universitas Muhammadiyah Sorong	
455.	Universitas Musamus	
456.	Institut Agama Islam Negeri Fattahul Muluk	
457.	Institut Ilmu Sosial dan Ilmu Politik YAPIS Biak	

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

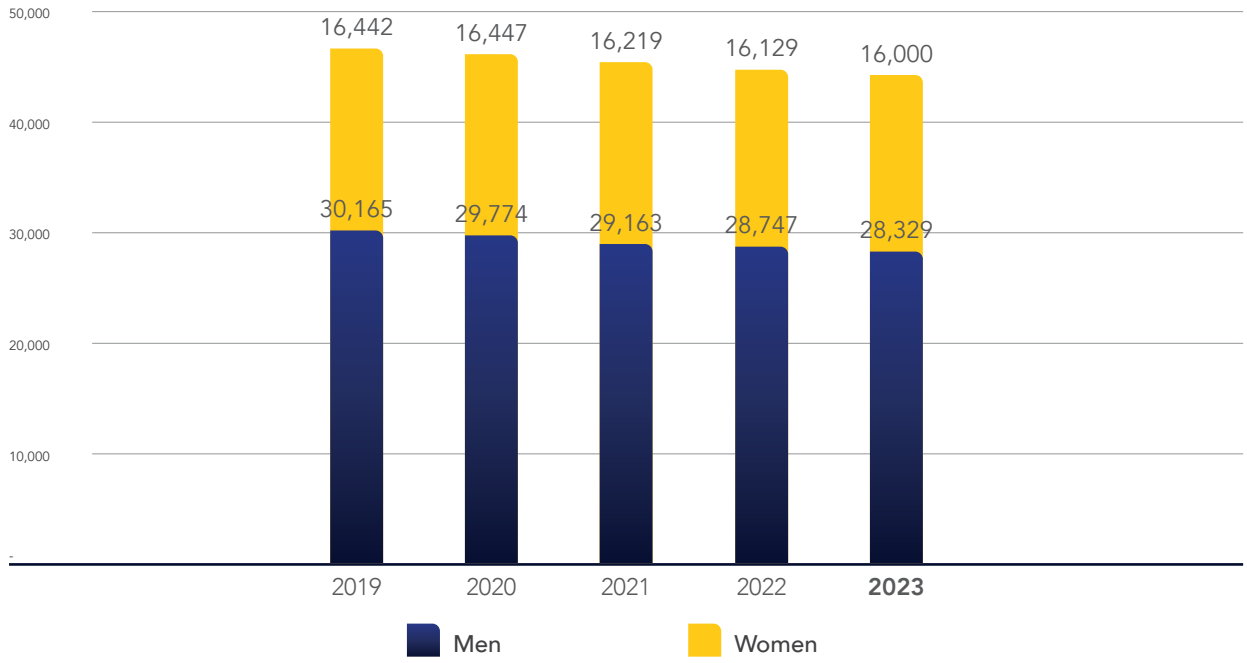
Employees Composition, 2023

Position			Total	Sex		Rank Group				Educational Level						
				Men	Women	I	II	III	IV	Up to High School	D1	D2	D3	Under graduate	Graduate	Post Graduate
Structural	Echelon	Echelon I	4	4	-	-	-	-	4	-	-	-	-	-	1	3
		Echelon II	47	38	9	-	-	-	47	-	-	-	-	1	40	6
		Echelon III	617	521	96	-	-	3	614	-	-	-	-	18	571	28
		Echelon IV	4,550	3,594	956	-	-	1,981	2,569	1	-	-	75	1,255	3,189	30
		Total	5,218	4,157	1,061	-	-	1,984	3,234	1	-	-	75	1,274	3,801	67
	Non-Echelon	Account Representative	10,718	6,898	3,820	-	1,169	9,344	205	49	343	-	1,812	7,151	1,363	-
		Treasurer	392	239	153	-	310	82	-	1	126	-	191	73	1	-
		Tax Bailiff	811	725	86	-	479	331	1	81	235	-	300	186	9	-
		Staff in Education Assignment	912	513	399	-	616	285	11	-	465	-	152	254	41	-
		General Staff	15,510	7,619	7,891	-	11,020	4,404	86	859	7,651	3	3,410	2,889	691	7
		Tax Objection Reviewer	940	618	322	-	-	823	117	-	1	-	91	525	323	-
		Officer for VAT Refund	12	12	-	-	6	6	-	2	7	-	2	1	-	-
		Secretary	420	116	304	-	376	44	-	-	26	-	291	103	-	-
		Seconded Employee	303	171	132	-	299	4	-	9	-	2	289	3	-	-
		Total	30,018	16,911	13,107	-	14,275	15,323	420	1,001	8,854	5	6,538	11,185	2,428	7
	Total Structural Employees		35,236	21,068	14,168	-	14,275	17,307	3,654	1,002	8,854	5	6,613	12,459	6,229	74
Functional	Tax Auditor	Senior Expert	1,103	1,001	102	-	-	-	1,103	-	-	-	-	448	652	3
		Junior Expert	1,850	1,735	115	-	-	1,637	213	-	-	-	20	1,187	641	2
		First Expert	956	780	176	-	-	956	-	-	-	-	6	864	86	-
		Supervisor	341	320	21	-	-	341	-	3	1	-	260	77	-	-
		Senior Staff	361	298	63	-	-	361	-	-	-	-	185	175	1	-
		Staff	1,548	1,307	241	-	1,543	5	-	1	-	-	438	1,109	-	-
		Total	6,159	5,441	718	-	1,543	3,300	1,316	4	1	-	909	3,860	1,380	5
	Appraiser	Senior Expert	52	49	3	-	-	-	52	-	-	-	-	19	32	1
		Junior Expert	97	83	14	-	-	94	3	-	-	-	2	65	30	-
		First Expert	97	85	12	-	-	97	-	-	-	-	1	83	13	-
		Supervisor	21	20	1	-	-	21	-	1	-	-	20	-	-	-
		Senior Staff	28	27	1	-	-	28	-	-	-	-	21	7	-	-
		Staff	200	131	69	-	193	7	-	-	-	-	93	107	-	-
		Total	495	395	100	-	193	247	55	1	-	-	137	281	75	1
	Tax Instructors	Senior Expert	49	42	7	-	-	-	49	-	-	-	-	-	48	1
		Junior Expert	389	170	219	-	-	388	1	-	-	-	-	303	86	-
		First Expert	483	345	138	-	-	483	-	-	-	-	-	440	43	-
		Supervisor	95	48	47	-	-	95	-	-	-	-	60	26	9	-
		Senior Staff	396	257	139	-	-	396	-	-	-	-	207	180	9	-
		Staff	852	408	444	-	831	21	-	-	-	-	589	263	-	-
		Total	2,264	1,270	994	-	831	1,383	50	-	-	-	856	1,212	195	1
	IT Specialist	Senior Expert	8	8	-	-	-	-	8	-	-	-	-	2	6	-
		Junior Expert	54	48	6	-	-	54	-	-	-	-	-	35	19	-
		First Expert	50	46	4	-	-	50	-	-	-	-	-	44	6	-
		Supervisor	3	3	-	-	-	3	-	-	-	-	3	-	-	-
		Senior Staff	38	35	3	-	-	38	-	-	1	-	25	12	-	-
		Staff	18	15	3	-	18	-	-	-	1	-	10	7	-	-
		Total	171	155	16	-	18	145	8	-	2	-	38	100	31	-
	Assessor	Senior Expert	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Junior Expert	4	-	4	-	-	4	-	-	-	-	-	2	2	-
		Total	4	-	4	-	-	4	-	-	-	-	-	2	2	-
	Total Functional Employees		9,093	7,261	1,832	-	2,585	5,079	1,429	5	3	-	1,940	5,455	1,683	7
Total DGT Employees			44,329	28,329	16,000	-	16,860	22,386	5,083	1,007	8,857	5	8,553	17,914	7,912	81

Source: Employee, Financial, and Assets Information System as of December 31, 2023

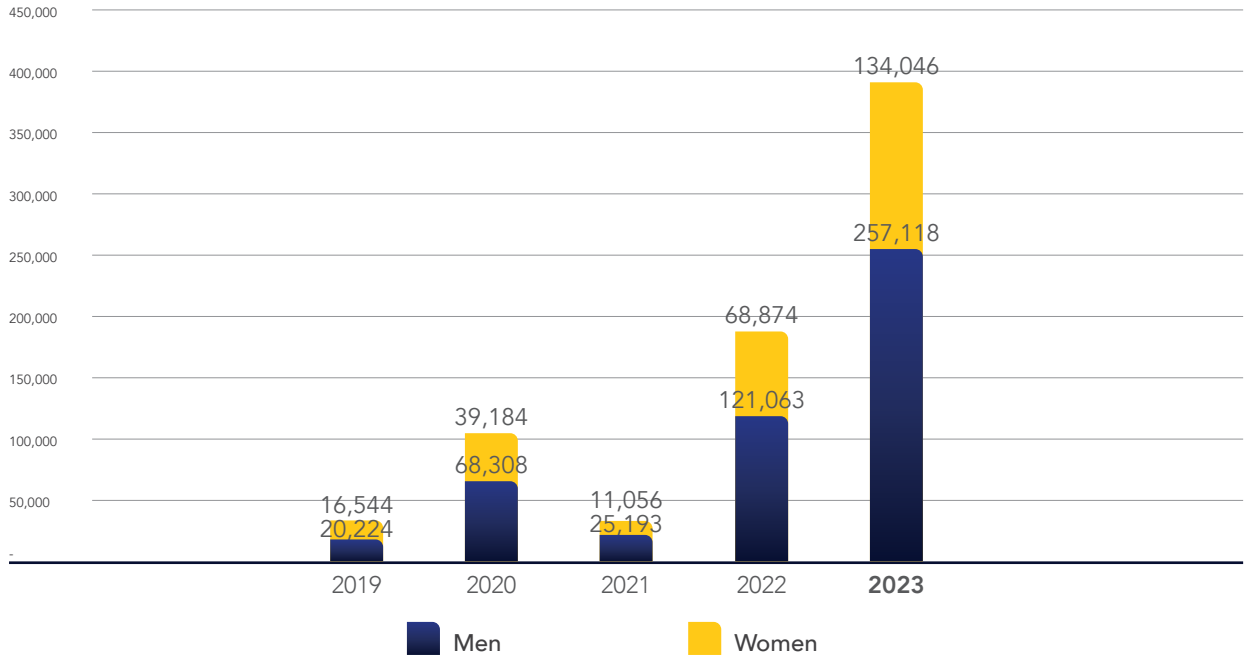
	Age									Placement					
	<21	21-25	26-30	31-35	36-40	41-45	46-50	51-55	>55	Suma-tera	Jawa	Kali-mantan	Sulawesi & Maluku Utara	Bali & Nusa Tenggara	Papua, Papua Barat, & Maluku
	-	-	-	-	-	-	-	4	-	-	4	-	-	-	-
	-	-	-	-	-	-	2	21	24	7	34	3	2	1	-
	-	-	-	-	-	14	117	404	82	118	371	45	39	31	13
	-	-	-	10	419	944	1,470	1,571	136	922	2,615	354	326	229	104
	-	-	-	10	419	958	1,589	2,000	242	1,047	3,024	402	367	261	117
	-	12	1,193	2,310	4,029	1,506	1,151	462	55	2,024	6,576	728	719	466	205
	-	60	241	36	48	5	1	1	-	80	224	30	29	21	8
	-	97	317	41	143	59	54	73	27	161	474	58	61	42	15
	-	546	80	163	99	21	3	-	-	-	912	-	-	-	-
	-	5,506	5,228	1,369	1,354	526	498	776	253	2,746	9,866	971	974	642	311
	-	-	1	48	346	238	241	63	3	127	694	48	34	31	6
	-	4	1	3	1	1	1	-	1	-	8	-	-	4	-
	-	150	229	36	4	-	1	-	-	84	254	28	27	19	8
	1	302	-	-	-	-	-	-	-	25	11	64	125	46	32
	1	6,677	7,290	4,006	6,024	2,356	1,950	1,375	339	5,247	19,019	1,927	1,969	1,271	585
	1	**6,677**	**7,290**	**4,016**	**6,443**	**3,314**	**3,539**	**3,375**	**581**	**6,294**	**22,043**	**2,329**	**2,336**	**1,532**	**702**
	-	-	-	-	-	67	263	600	173	181	772	70	40	36	4
	-	-	-	-	395	620	624	207	4	299	1,226	152	94	64	15
	-	-	8	547	342	46	7	6	-	184	637	48	41	33	13
	-	-	-	-	45	98	100	88	10	50	236	29	7	12	7
	-	-	-	168	141	26	20	6	-	62	238	19	20	17	5
	-	-	468	1,003	72	1	2	2	-	274	1,052	76	65	60	21
	-	-	476	1,718	995	858	1,016	909	187	1,050	4,161	394	267	222	65
	-	-	-	-	-	5	19	26	2	6	40	3	2	1	-
	-	-	-	-	45	17	19	13	3	10	78	5	1	2	1
	-	-	-	52	33	10	1	1	-	21	59	10	2	4	1
	-	-	-	-	2	3	-	10	6	1	15	2	1	2	-
	-	-	1	5	15	3	-	4	-	2	25	-	-	-	1
	-	-	134	58	7	1	-	-	-	58	93	23	15	9	2
	-	-	135	115	102	39	39	54	11	98	310	43	21	18	5
	-	-	-	-	-	5	19	21	4	5	37	4	1	2	-
	-	-	1	57	113	85	71	51	11	54	312	8	7	6	2
	-	-	4	151	248	70	8	2	-	82	329	22	25	22	3
	-	-	-	-	12	30	39	14	-	8	74	8	2	2	1
	-	-	12	140	174	33	20	17	-	58	296	12	14	13	3
	-	26	701	102	20	-	2	1	-	125	579	35	64	39	10
	-	26	718	450	567	223	159	106	15	332	1,627	89	113	84	19
	-	-	-	-	-	3	4	1	-	-	8	-	-	-	-
	-	-	-	1	23	16	14	-	-	-	54	-	-	-	-
	-	-	-	19	29	2	-	-	-	-	50	-	-	-	-
	-	-	-	-	1	1	-	1	-	-	3	-	-	-	-
	-	-	-	7	27	2	2	-	-	-	38	-	-	-	-
	-	-	9	8	1	-	-	-	-	-	18	-	-	-	-
	-	-	9	35	81	24	20	2	-	-	171	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	2	1	-	1	-	-	4	-	-	-	-
	-	-	-	-	2	1	-	1	-	-	4	-	-	-	-
	-	26	1,338	2,318	1,747	1,145	1,234	1,072	213	1,480	6,273	526	401	324	89
	1	**6,703**	**8,628**	**6,334**	**8,190**	**4,459**	**4,773**	**4,447**	**794**	**7,774**	**28,316**	**2,855**	**2,737**	**1,856**	**791**

Number of Employees by Sex, 2019–2023



Source: Secretariat of Directorate General of Taxes

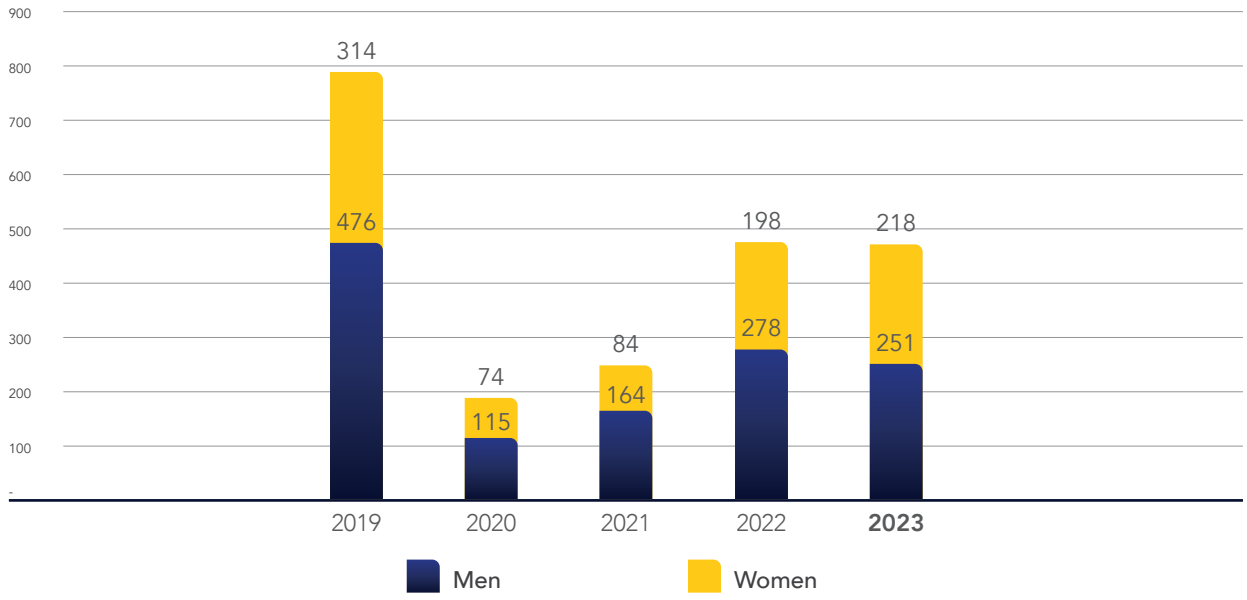
Number of Employees Participation in Training, 2019–2023



Notes:
- Training is organized by the Financial Education and Training Agency (FETA)
- Throughout 2023, FETA organized 488 trainings
- One employee can attend more than one type of training

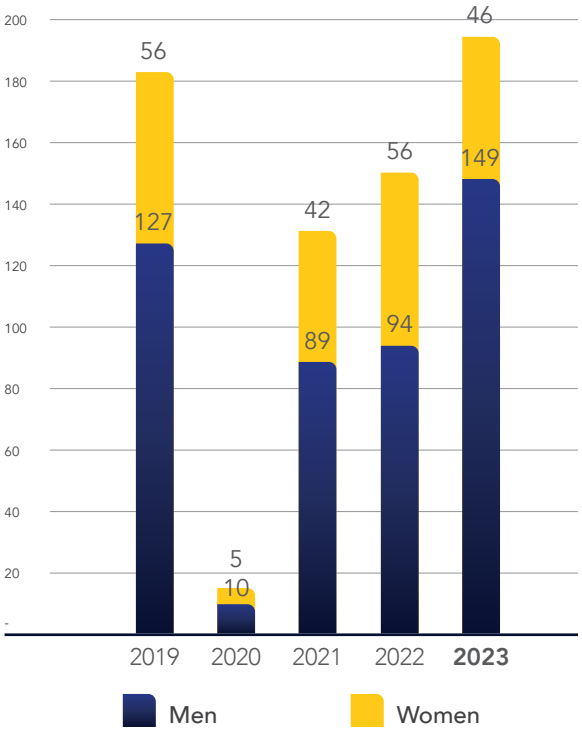
Source: Secretariat of Directorate General of Taxes

Number of Education Assignment, 2019—2023



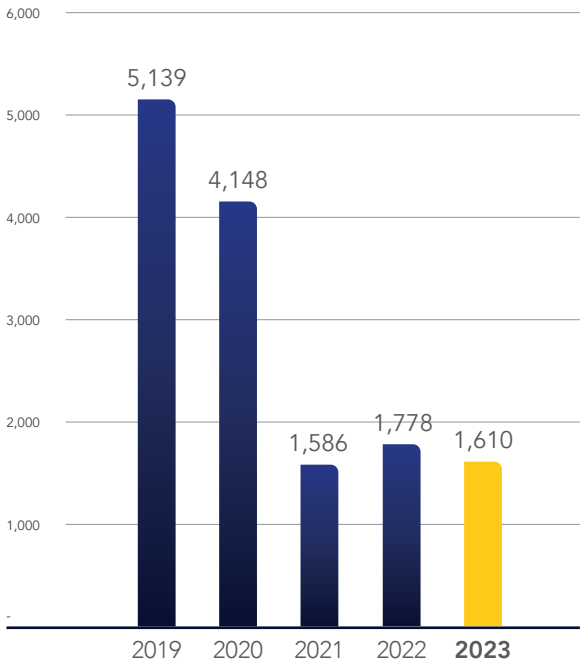
Note: The above figures are the number of assignments issued in the respective years, not the number of staff in education assignments
Source: Secretariat of Directorate General of Taxes

Number of Overseas Short Course Assignment, 2019—2023



Source: Secretariat of Directorate General of Taxes

Number of On-the-Job Training Participants, 2019—2023



Source: Directorate of Internal Compliance & Apparatus Transformation

Seizing Opportunities, Thriving Together

Collaboration and synergy with various stakeholders open up opportunities for DGT to expand the tax base through cross-sector data. A participatory approach that encourages community involvement creates shared success and broad benefits in inclusive national development.

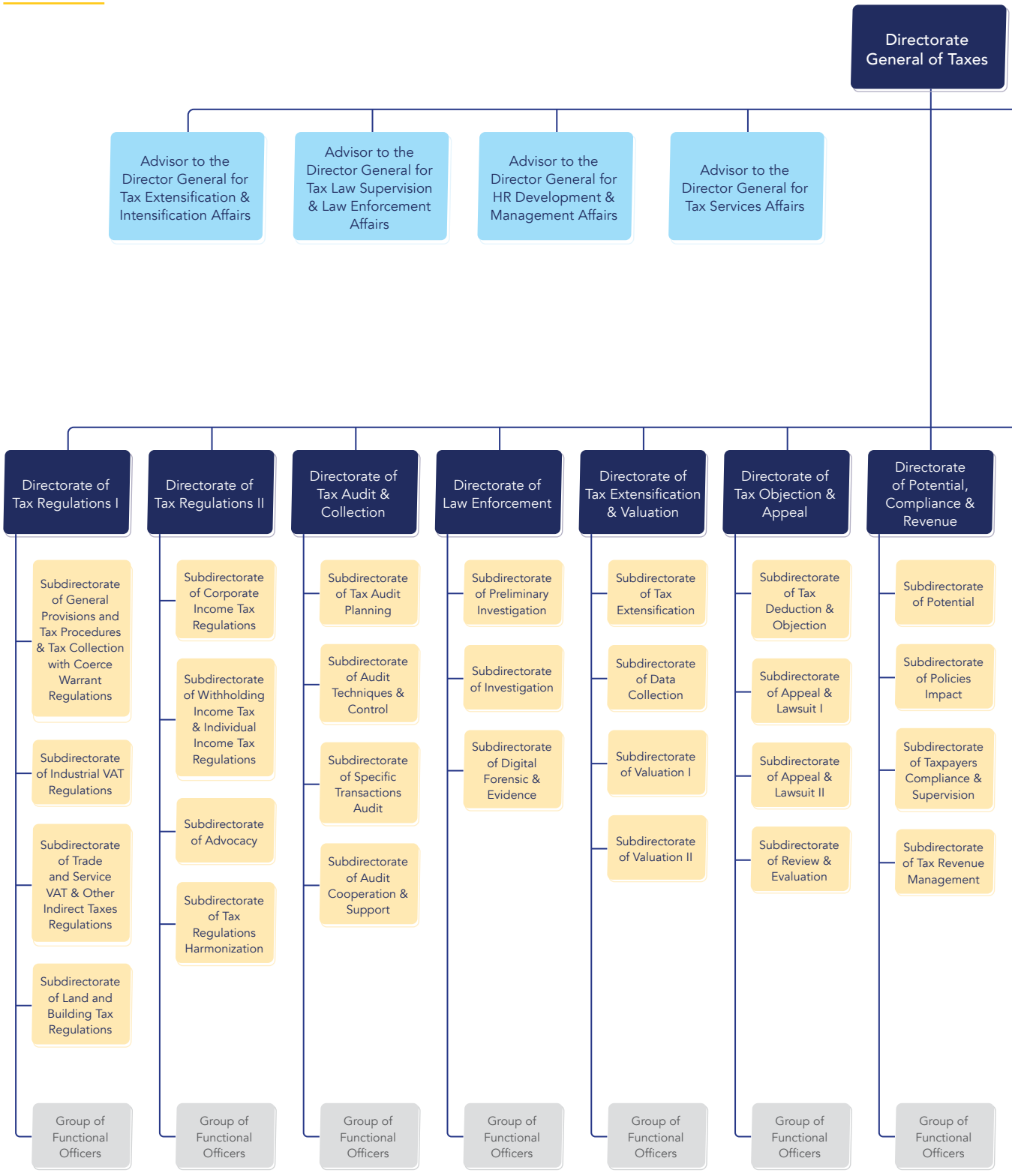


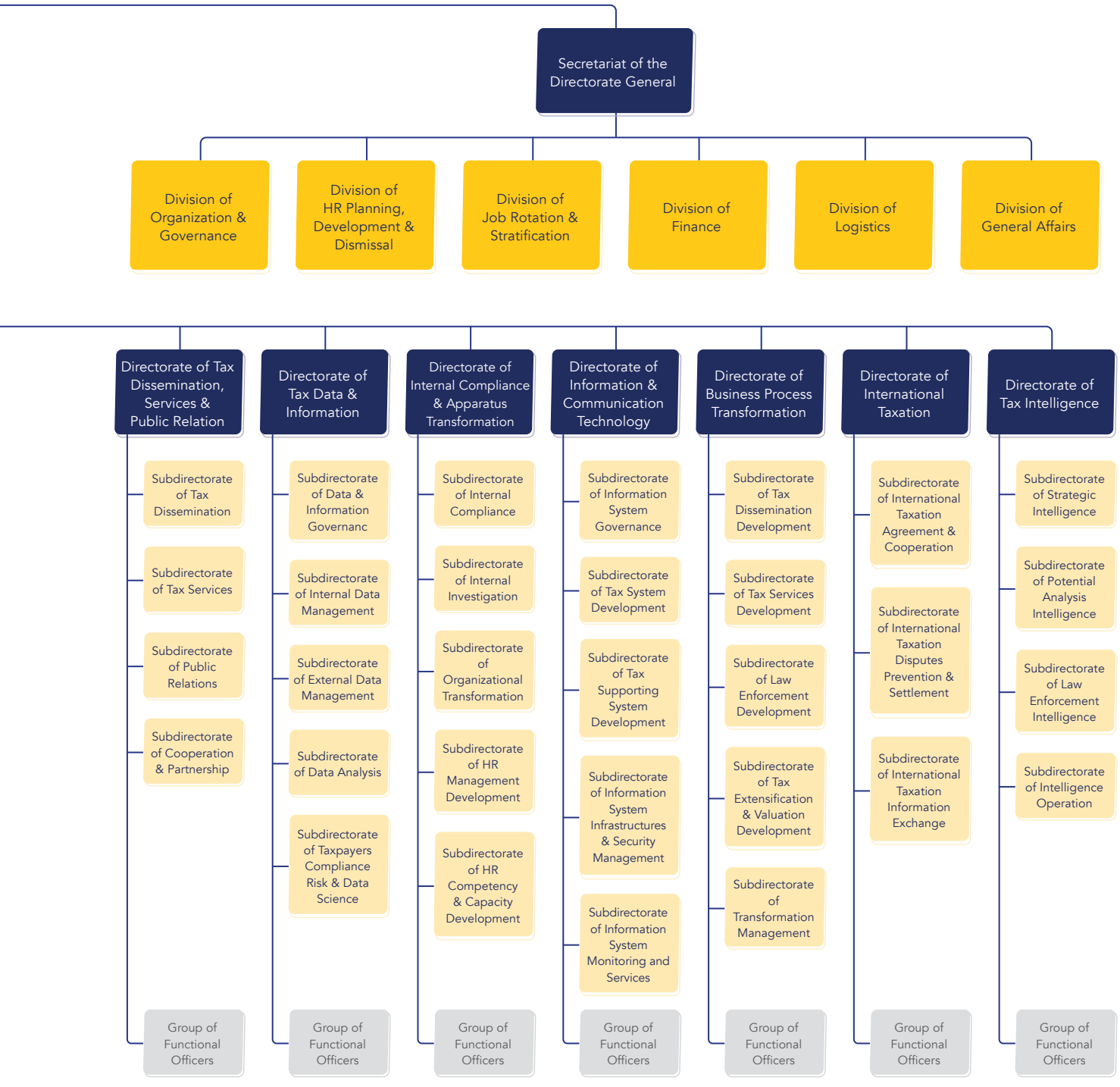
OFFICE INFORMATION



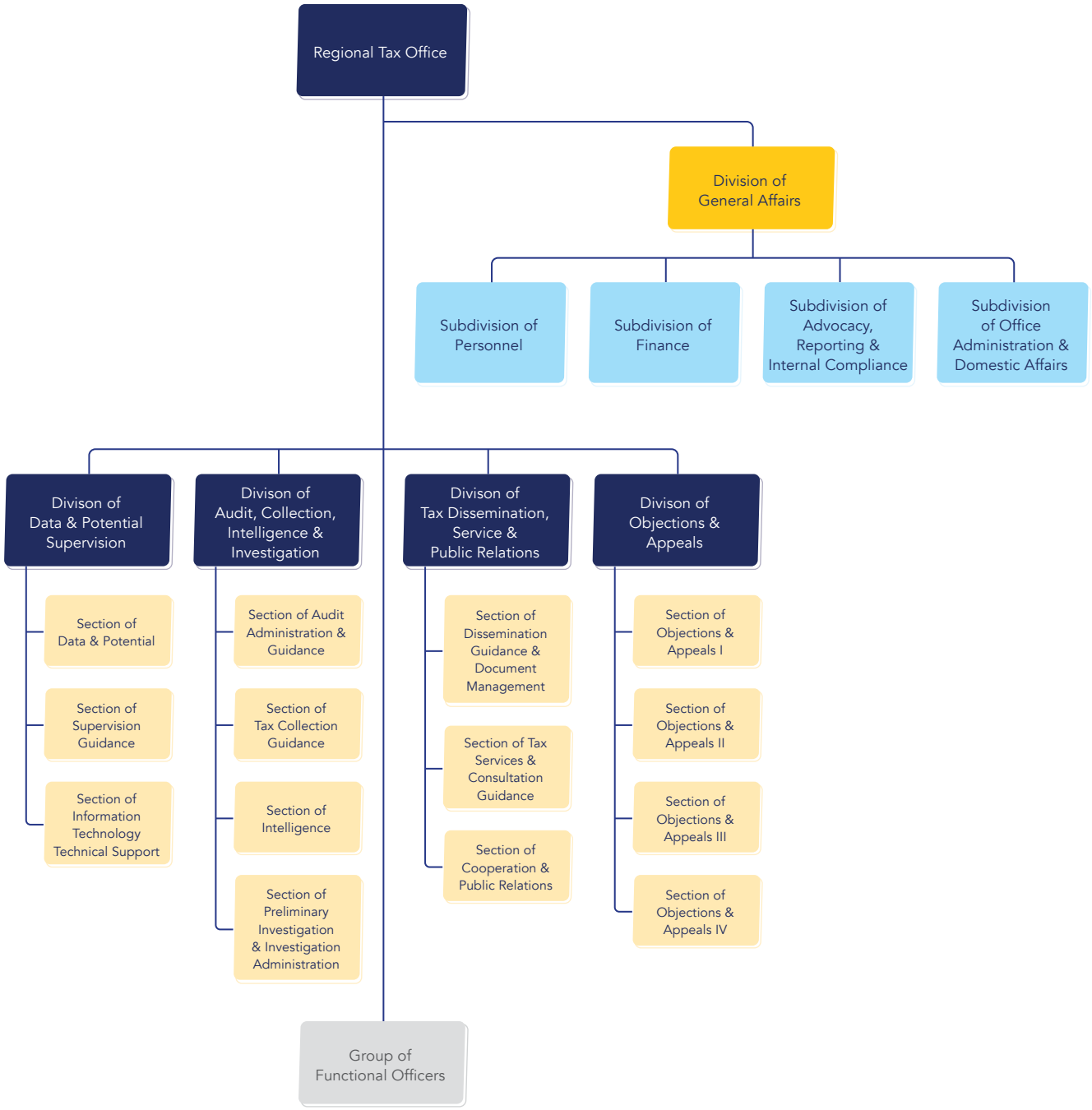
ORGANIZATIONAL CHART

Head Office

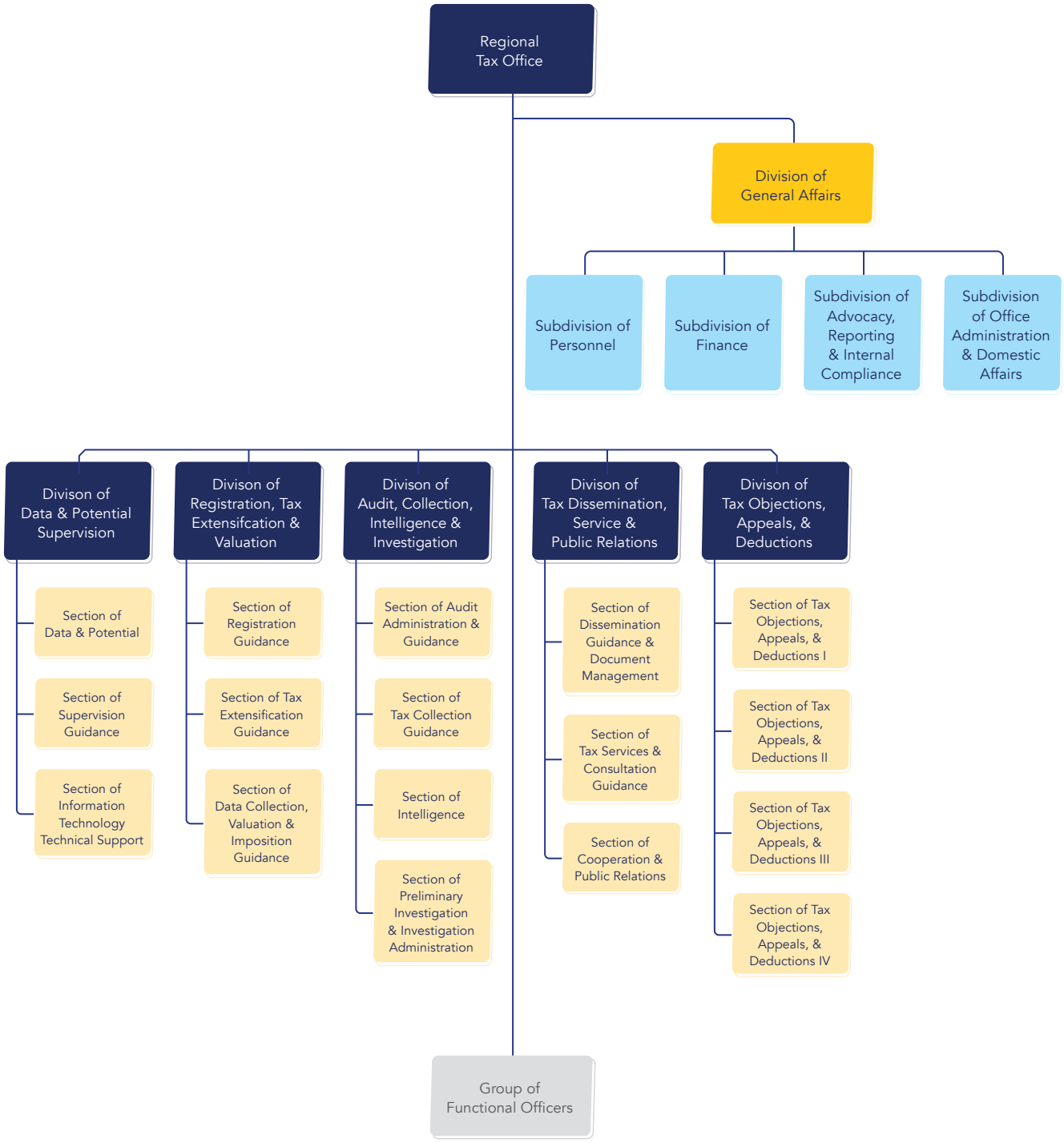



Secretariat of the Directorate General
Division of Organization & Governance
Division of HR Planning, Development & Dismissal
Division of Job Rotation & Stratification
Division of Finance
Division of Logistics
Division of General Affairs
Directorate of Tax Dissemination, Services & Public Relation
Subdirectorate 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 Governanc
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

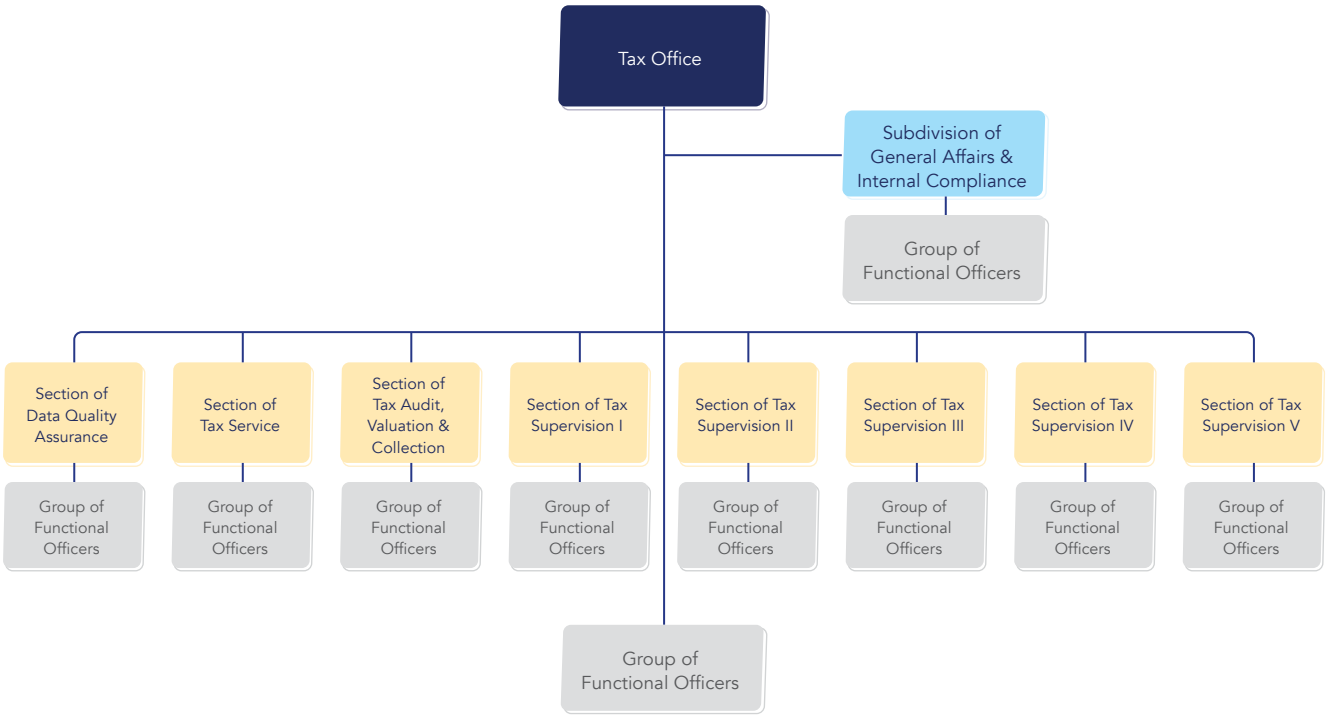
Large Taxpayers Regional Tax Office and Special Jakarta Regional Tax Office



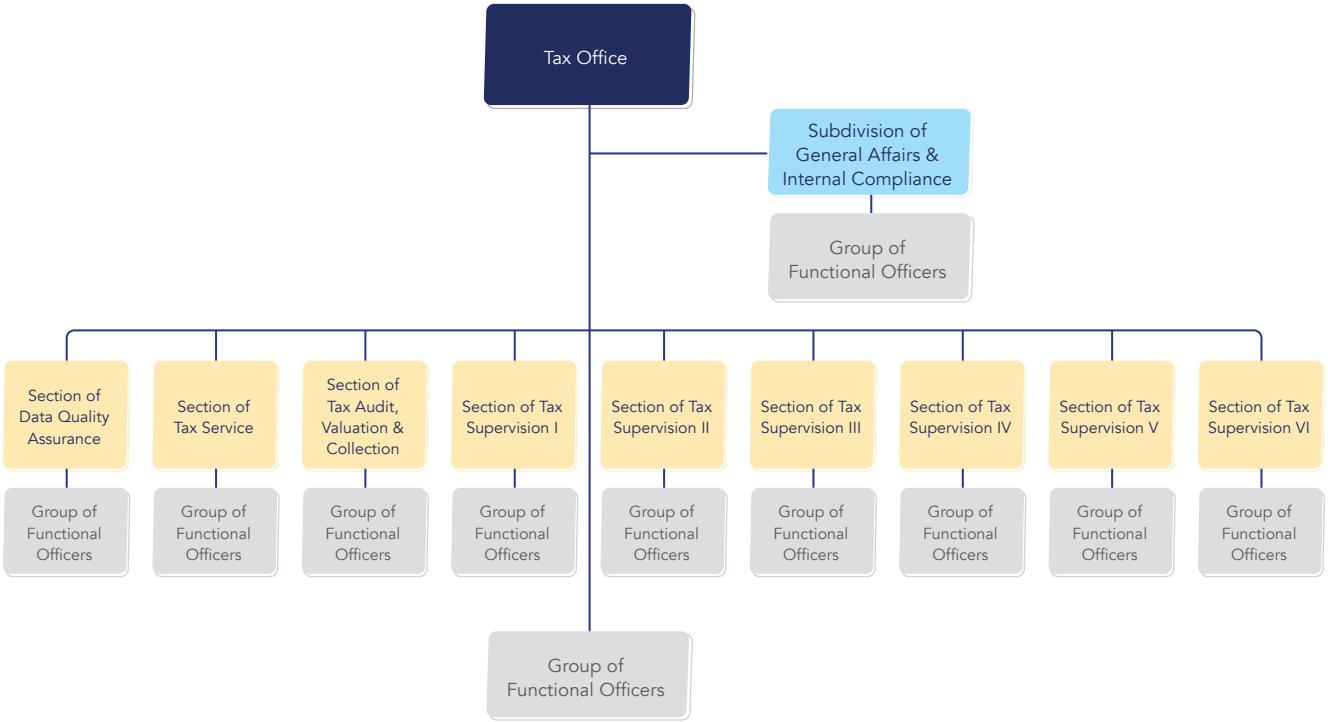
Regional Tax Office besides Large Taxpayers Regional Tax Office and Special Jakarta Regional Tax Office



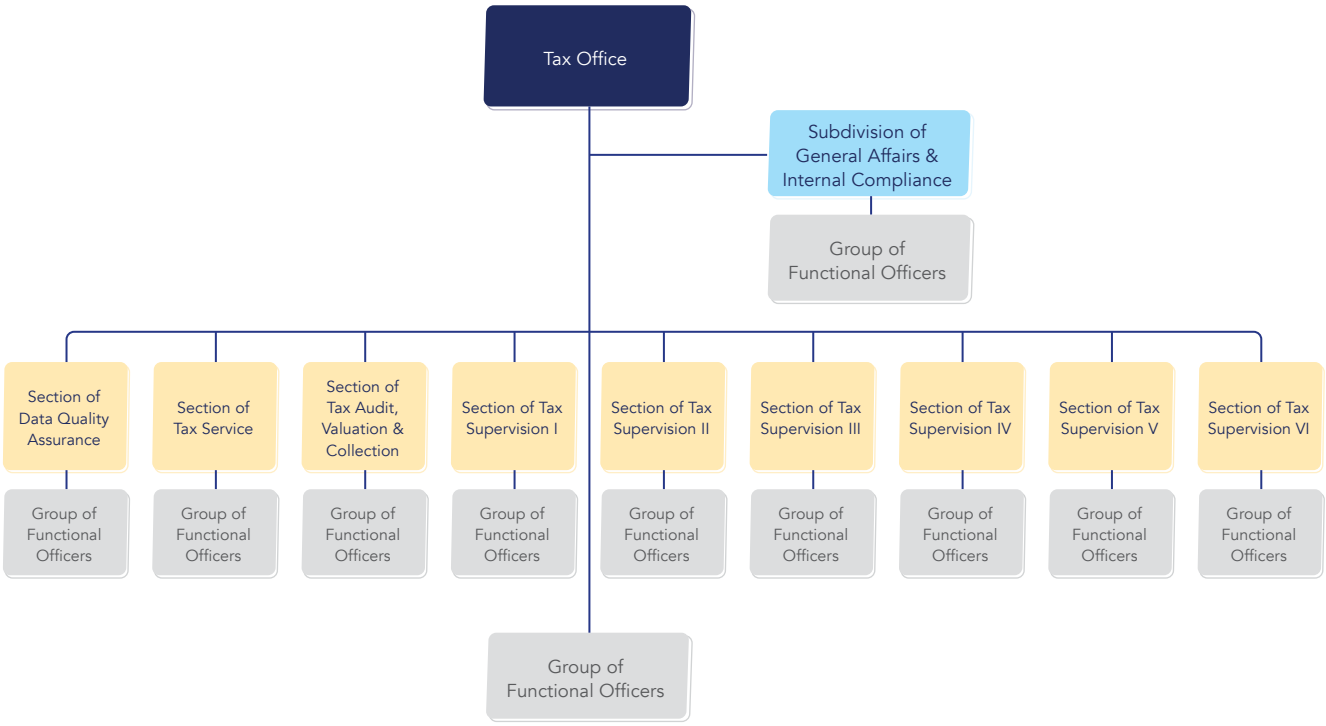
Large Taxpayers Tax Office and Special Tax Office



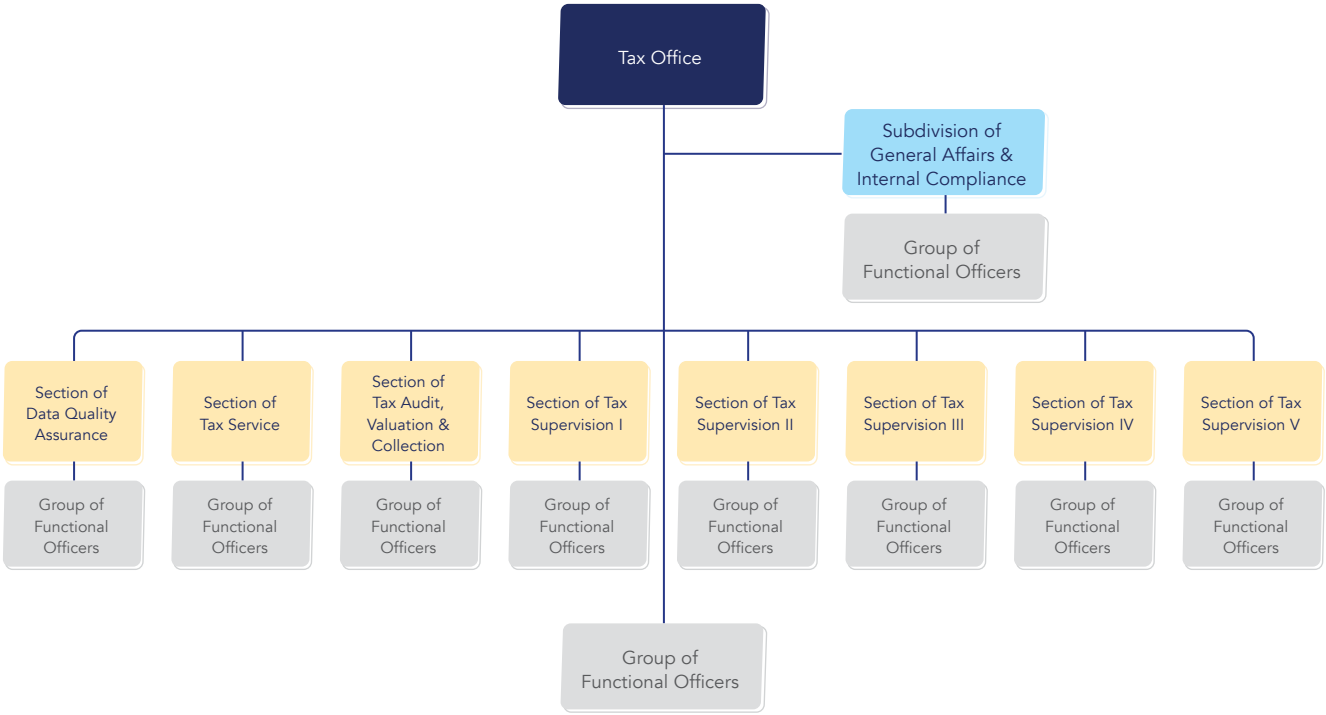
Medium Taxpayers Tax Office



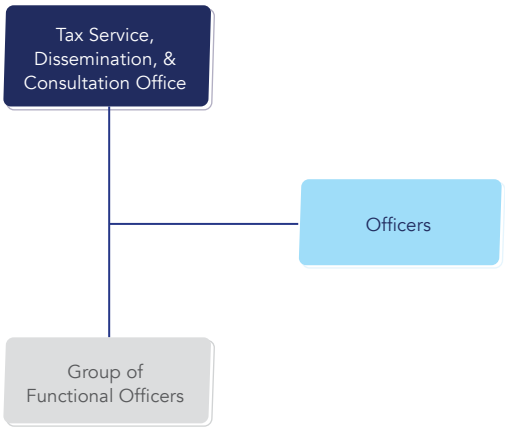
Tax Office (Group I)



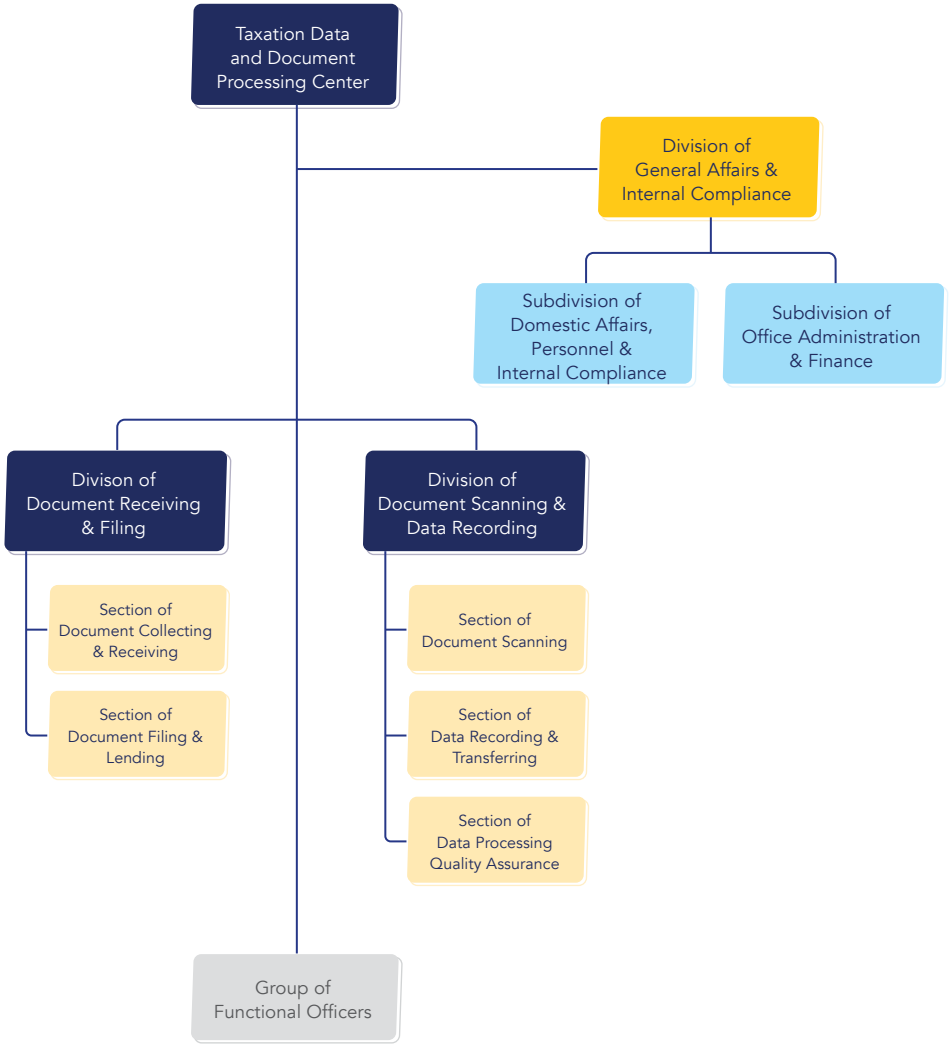
Tax Office (Group II)



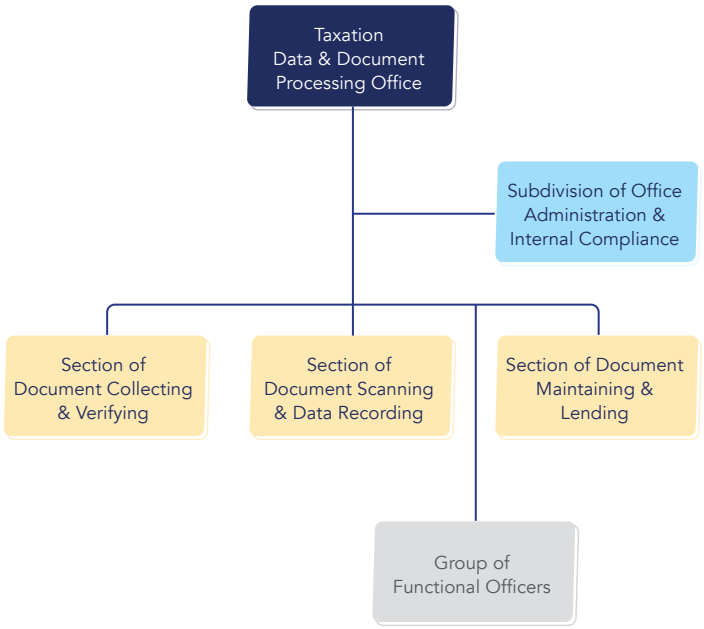
Tax Service, Dissemination, and Consultation Office



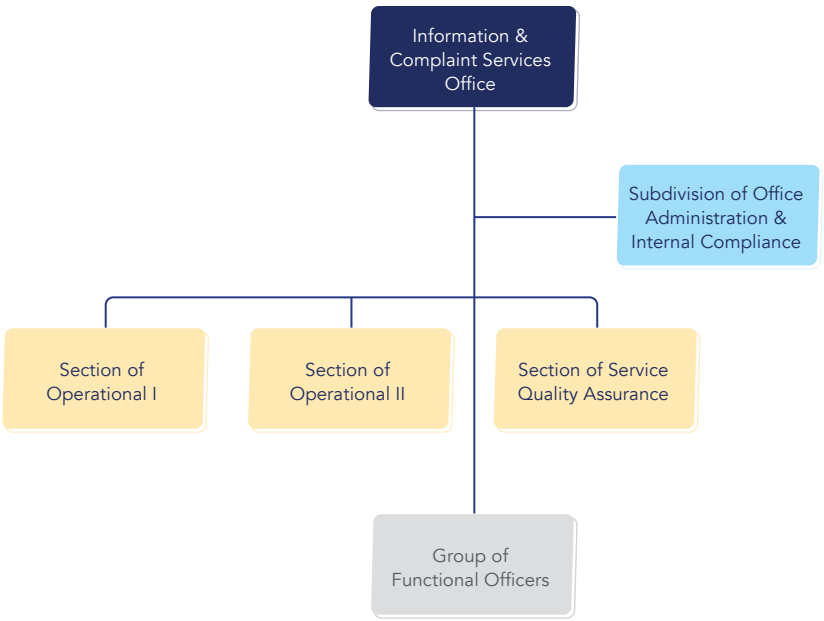
Taxation Data and Document Processing Center



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	
X/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 Implementation Units	Regional Tax Office/Tax Office/ Technical Implementation 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, DGT 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

Special Jakarta RTO

Menara Mandiri II Lt.2 dan 3,
Jl. Jenderal Sudirman Kav. 54-55, Senayan,
Kebayoran Baru, Jakarta Selatan,
DKI Jakarta-12190
Ph. (021) 5264888
Fax. (021) 5266003, 5266005

Foreign Investment 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**
Gd. Radjiman Wedyodiningrat Lt. 8-9, Jl. Jenderal Sudirman Kav.56, Senayan, Kebayoran Baru, Jakarta Selatan, DKI Jakarta-12190 Ph. (021) 22775100 Fax. (021) 22775063 E-mail kpp.054@pajak.go.id	Jl. TMP Kalibata, Kalibata, Pancoran, Jakarta Selatan, DKI Jakarta-12760 Ph. (021) 79194783, 79194831 Fax. (021) 79194852 E-mail kpp.081@pajak.go.id	Jl. TMP Kalibata, Kalibata, Pancoran, Jakarta Selatan, DKI Jakarta-12760 Ph. (021) 7988568, 7988569, 7988571 Fax. (021) 7980022 E-mail kpp.053@pajak.go.id

Aceh RTO		
Gedung Keuangan Negara Gd. B, Jl. Tgk Chik Ditiro, Ateuk Pahlawan, Baiturrahman, Banda Aceh, Aceh-23241 Ph. (0651) 33254, 31274 Fax. (0651) 33255		
Banda Aceh TO	**Aceh Besar TO**	**Lhokseumawe TO**
Jl. Tgk. H. Moh. Daud Beureueh No. 82, Beurawe, Kec. Kuta Alam, Banda Aceh, Aceh-23124 Ph. (0651) 28249, 28246, 28060 Fax. (0651) 22145 E-mail kpp.101@pajak.go.id	Jl. Tengku. H. Moh. Daud Beureueh No. 53, Keuramat, Kuta Alam, Banda Aceh, Aceh-23126 Ph. (0651) 7317032, 7317275 Fax. (0651) 8012779 E-mail kpp.108@pajak.go.id	Jl. Merdeka No. 146, Mon Geudong, Banda Sakti, Lhokseumawe, Aceh-24351 Ph. (0645) 43027, 46565 Fax. (0645) 43191 E-mail kpp.102@pajak.go.id
Meulaboh TO	**Bireuen TO**	**Langsa TO**
Jl. Imam Bonjol No. 56, Seuneubok, Johan Pahlawan, Aceh Barat, Aceh-23611 Ph. (0655) 7551029 Fax. (0655) 7551026 E-mail kpp.103@pajak.go.id	Jl. Medan - Banda Aceh, Cot Gapu, Kota Juang, Bireuen, Aceh-24251 Ph. (0644) 5353054 Fax. (0644) 5353052 E-mail kpp.104@pajak.go.id	Jl. Jend. Ahmad Yani No. 105, Payabujuk Tunong, Langsa Baro, Langsa, Aceh-24415 Ph. (0641) 21022, 22765 Fax. (0641) 23691 E-mail kpp.105@pajak.go.id
Tapaktuan TO	**Subulussalam TO**	
Jl. T. Ben Mahmud No.26, Lhok Keutapang, Tapaktuan, Aceh Selatan, Aceh-23718 Ph. (0656) 323598 Fax. (0656) 21049 E-mail kpp.106@pajak.go.id	Jl. Teuku Umar No. 63, Subulussalam Selatan, Simpang Kiri, Subulussalam, Aceh-24782 Ph. (0627) 31525 Fax. (0627) 31757 E-mail kpp.107@pajak.go.id	
Sigli TSDCO	**Sabang TSDCO**	**Lhoksukon TSDCO**
Jl. Prof A. Majid Ibrahim Km.114, Lampeudeu Baroh, Pidie, Pidie, Aceh-24151 Ph. (0653) 7000336 Fax. (0653) 25362 E-mail kp2kp.sigli@pajak.go.id	Jl. Tinjau Alam No.6, Aneuk Laot, Sukakarya, Sabang, Aceh-23514 Ph. (0652) 21377 Fax. (0652) 21378 E-mail kp2kp.sabang@pajak.go.id	Jl. Banda Aceh-Medan No. 79, Mns. Ranto, Lhoksukon, Aceh Utara, Aceh-24382 Ph. (0645) 31315 Fax. (0645) 43191 E-mail kp2kp.lhoksukon@pajak.go.id
Calang TSDCO	**Sukamakmur TSDCO**	**Takengon TSDCO**
Jl. Pinto Sa Dalam Kuala Meurisi, Calang, Krueng Sabee, Aceh Jaya, Aceh-23655 Ph. (0654) 2210243 Fax. (0654) 2210243 E-mail kp2kp.calang@pajak.go.id	Jl. Poros Utama, Ujong Fatihah, Kuala, Nagan Raya, Aceh-23671 Ph. (0655) 7141003 Fax. (0655) 7141003 E-mail kp2kp.sukamakmur@pajak.go.id	Jl. Yos Sudarso No. 182, Blang Kolak II, Bebesen, Aceh Tengah, Aceh-24519 Ph. (0643) 23782 Fax. (0643) 21062 E-mail kp2kp.takengon@pajak.go.id

Rimba Raya TSDCO	Karang Baru TSDCO	Blangkejeran TSDCO
Jl. Bandara Rembele, Simpang Tiga Redelong, Bukit, Bener Meriah, Aceh-24581 Ph. (0643) 8001022 Fax. (0643) 8001033 E-mail kp2kp.rimbaraya@pajak.go.id	Jl. Iskandar Muda No. 4, Kota Kuala Simpang, Aceh Tamiang, Aceh-24475 Ph. (0641) 31261 Fax. (0641) 332344 E-mail kp2kp.karangbaru@pajak.go.id	Jl. Blangkejeren-Kutacane, Simpang Tiga Gele, Blangkejeran, Gayo Lues, Aceh-24653 Ph. (0642) 21759 Fax. (0642) 21529 E-mail kp2kp.blangkejeran@pajak.go.id
Blangpidie TSDCO	**Sinabang TSDCO**	**Aceh Singkil TSDCO**
Jl. Letkol BB Djalal, Padang Baru, Susoh, Aceh Barat Daya, Aceh-23765 Ph. (0659) 93359 Fax. (0659) 91611 E-mail kp2kp.blangpidie@pajak.go.id	Jl. Tgk. Diujung No.45, Ameria Bahagia, Simeulue Timur, Simeulue, Aceh-23891 Ph. (0656) 323598, 323599 Fax. (0656) 21049 E-mail kp2kp.sinabang@pajak.go.id	Jl. Utama No. 35, Pulo Sarok, Singkil, Aceh Singkil, Aceh-24785 Ph. (0658) 20165 Fax. (0658) 20165 E-mail kp2kp.acehsingkil@pajak.go.id
Kutacane TSDCO		
Jl. Iskandar Muda No. 10, Kutacane Lama, Babussalam, Aceh Tenggara, Aceh-24651 Ph. (0629) 21028 Fax. (0629) 21164 E-mail kp2kp.kutacane@pajak.go.id		

Sumatera Utara I RTO		
Gedung Kanwil DJP Sumatera Utara I Lt. 7, Jl. Sukamulia No.17A, Aur, Medan Maimun, Sumatera Utara-20151 Ph. (061) 4538833 Fax. (061) 4538340		
Medan MTO	**Medan II MTO**	**Medan Barat TO**
Gedung Kanwil DJP Sumatera Utara I Lt. 1-2, Jl. Sukamulia No.17A, Aur, Medan Maimun, Sumatera Utara-20151 Ph. (061) 4559763 Fax. (061) 4561040 E-mail kpp.123@pajak.go.id	Gedung Kanwil DJP Sumatera Utara I Lt. 1 dan 3, Jl. Sukamulia No.17A, Aur, Medan Maimun, Sumatera Utara-20151 Ph. (061) 4529379 Fax. (061) 4529403 E-mail kpp.129@pajak.go.id	Jl. Asrama No.7A, Sei Sikambing C II, Medan Helvetia, Sumatera Utara-20123 Ph. (061) 8467967, 8454509, 8452275 Fax. (061) 8467439 E-mail kpp.111@pajak.go.id
Medan Belawan TO	**Medan Timur TO**	**Medan Polonia TO**
Jl. K.L. Yos Sudarso Km. 8,2, Tanjung Mulia, Medan Deli, Sumatera Utara-20241 Ph. (061) 6642764, 6642763 Fax. (061) 6642764 E-mail kpp.112@pajak.go.id	Gedung Kanwil DJP Sumatera Utara I Lt. 1 dan 4 Jl. Sukamulia No.17A, Aur, Medan Maimun, Sumatera Utara-20151 Ph. (061) 4513284 Fax. (061) 4570165 E-mail kpp.113@pajak.go.id	Gedung Kanwil DJP Sumatera Utara I Lt. 1 dan 5 Jl. Sukamulia No.17A, Aur, Medan Maimun, Sumatera Utara-20151 Ph. (061) 4529353 Fax. (061) 4529343 E-mail kpp.121@pajak.go.id
Medan Petisah TO	**Binjai TO**	**Lubuk Pakam TO**
Jl. Asrama No.7A, Sei Sikambing C II, Medan Helvetia, Sumatera Utara-20123 Ph. (061) 8467951 Fax. (061) 8467744 E-mail kpp.124@pajak.go.id	Jl. Jambi No.1, Rambung Barat, Binjai Selatan, Sumatera Utara-20723 Ph. (061) 8820407 Fax. (061) 8829724 E-mail kpp.119@pajak.go.id	Gedung Keuangan Negara I Lt. 2, Jl. P. Diponegoro No.30A, Madras Hulu, Medan Polonia, Sumatera Utara-20152 Ph. (061) 4564697 Fax. (061) 4564724 E-mail kpp.125@pajak.go.id

Sumatera Utara II RTO

Jl. Kapten M.H. Sitorus No. 2,
Timbang Galung, Siantar Barat,
Pematang Siantar, Sumatera Utara-21116
Ph. (0622) 27388, 27594, 27483
Fax. (0622) 432466

Tebing Tinggi TO	Kisaran TO	Rantau Prapat TO
Jl. Mayjen Sutoyo No.32, Rambung, Tebing Tinggi Kota, Tebing Tinggi, Sumatera Utara-20633 Ph. (0621) 22498, 22788 Fax. (0621) 24951 E-mail kpp.114@pajak.go.id	Jl. Prof. H.M. Yamin SH No.79, Kisaran Naga, Kota Kisaran Timur, Asahan, Sumatera Utara-21224 Ph. (0623) 41355, 43920 Fax. (0623) 41714 E-mail kpp.115@pajak.go.id	Jl. Ahmad Yani No. 56, Rantauprapat, Rantau Utara, Labuhanbatu, Sumatera Utara-21415 Ph. (0624) 21105, 23547 Fax. (0624) 21776 E-mail kpp.116@pajak.go.id
Pematang Siantar TO	**Padang Sidempuan TO**	**Sibolga TO**
Jl. Dahlia No.12, Simarito, Siantar Barat, Pematang Siantar, Sumatera Utara-21113 Ph. (0622) 22856 Fax. (0622) 24465 E-mail kpp.117@pajak.go.id	Jl. Jend. Sudirman No. 6, Wek II, Padangsidempuan Utara, Padangsidempuan, Sumatera Utara-22718 Ph. (0634) 26138-40, 26141 Fax. (0634) 22626 E-mail kpp.118@pajak.go.id	Jl. Ade Irma Suryani No.17, Sibolga Utara, Sumatera Utara-22511 Ph. (0631) 23123, 23125 Fax. (0631) 23120 E-mail kpp.126@pajak.go.id
Balige TO	**Kabanjahe TO**	
Jl. Desa Parik Sabungan - Muara, Siborong-Borong, Tapanuli Utara, Sumatera Utara-22474 Ph. (0632) 21758, 21759 Fax. (0632) 21756 E-mail kpp.127@pajak.go.id	Jl. Jamin Ginting, Sumber Mufakat, Kabanjahe, Karo, Sumatera Utara-22151 Ph. (0628) 21052 Fax. (0628) 22164 E-mail kpp.128@pajak.go.id	
Tanjung Balai TSDCO	**Kualuh Hulu TSDCO**	**Kota Pinang TSDCO**
Jl. Cokroaminoto No. 79, Pantai Burung, Tanjung Balai Selatan, Tanjung Balai, Sumatera Utara-21316 Ph. (0623) 92070 Fax. (0623) 94293 E-mail kp2kp.tanjungbalai@pajak.go.id	Jl. Mayor Siddik No. 72, Aek Kanopan, Kualuh Hulu, Labuhanbatu Utara, Sumatera Utara-21457 Ph. (0624) 92570 Fax. (0624) 92570 E-mail kp2kp.kualuhhulu@pajak.go.id	Jl. Lintas Sumatera-Kota Pinang, Torgamba, Labuhanbatu Selatan, Sumatera Utara-21464 Ph. (0624) 95522 Fax. (0624) 95523 E-mail kp2kp.kotapinang@pajak.go.id
Perdagangan TSDCO	**Panyabungan TSDCO**	**Sibuhuan TSDCO**
Jl. Sudirman No. 293, Perdagangan I, Bandar, Simalungun, Sumatera Utara-21184 Ph. (0622) 697848 Fax. (0622) 421505 E-mail kp2kp.perdagangan@pajak.go.id	Jl. Willem Iskandar No. 175B, Panyabungan II, Panyabungan Kota, Mandailing Natal, Sumatera Utara-22913 Ph. (0636) 321401 Fax. (0636) 321401 E-mail kp2kp.panyabungan@pajak.go.id	Jl. Ki Hajar Dewantara No. 76A, Sibuhuan, Barumun, Padang Lawas, Sumatera Utara-22763 Ph. (0636) 421506 Fax. (0636) 421505 E-mail kp2kp.sibuhuan@pajak.go.id
Pandan TSDCO	**Gunung Sitoli TSDCO**	**Dolok Sanggul TSDCO**
Jl. Padang Sidempuan-Sibolga Km. 3,8, Sarudik, Pandan, Tapanuli Tengah, Sumatera Utara-22616 Ph. (0631) 22078, 21274 Fax. (0631) 21274 E-mail kp2kp.pandan@pajak.go.id	Jl. Pancasila No.13, Gunungsitoli, Kota Gunungsitoli, Sumatera Utara-22814 Ph. (0639) 21867, 21227, 22555 Fax. (0639) 323602 E-mail -	Jl. Siliwangi No.105, Bonani Onan, Dolok Sanggul, Humbang Hasundutan, Sumatera Utara-22457 Ph. (0633) 31659 Fax. (0633) 31408, 31659 E-mail kp2kp.doloksanggul@pajak.go.id
Tarutung TSDCO	**Sidikalang TSDCO**	
Jl. Guru Mangaloksa, Tarutung, Tapanuli Utara, Sumatera Utara-22416 Ph. (0633) 21654 Fax. (0633) 31408 E-mail kp2kp.tarutung@pajak.go.id	Jl. Rumah Sakit Umum No. 28, Sidikalang, Dairi, Sumatera Utara-22218 Ph. (0627) 21891 Fax. (0627) 21891 E-mail kp2kp.sidikalang@pajak.go.id	

Riau RTO
Jl. Sudirman No. 247, Simpang Empat, Pekanbaru Kota, Riau-28116 Ph. (0761) 28201, 28103-04 Fax. (0761) 28202

Pekanbaru MTO	Pekanbaru Senapelan TO	Pekanbaru Tampan TO
Jl. Mr. SM Amin, Ring Road Arengka II, Simpang Baru, Tampan, Pekanbaru, Riau-28292 Ph. (0761) 29525 Fax. (0761) 29401 E-mail kpp.218@pajak.go.id	Jl. Sudirman No. 247, Simpang Empat, Pekanbaru Kota, Riau-28116 Ph. (0761) 28204 Fax. (0761) 28205 E-mail kpp.211@pajak.go.id	Jl. Mr. SM Amin, Ring Road Arengka II, Simpang Baru, Tampan, Pekanbaru, Riau-28292 Ph. (0761) 40846, 40836 Fax. (0761) 859955 E-mail kpp.216@pajak.go.id
Dumai TO	**Rengat TO**	**Bengkalis TO**
Jl. Sultan Syarif Kasim No. 18, Teluk Binjai, Dumai Timur, Dumai, Riau-28813 Ph. (0765) 34229, 34582 Fax. (0765) 34230 E-mail kpp.212@pajak.go.id	Jl. Bupati Tulus No.9, Sekip Hulu, Rengat, Indragiri Hulu, Riau-29319 Ph. (0769) 22271, 22273, 21379 Fax. (0769) 22272 E-mail kpp.213@pajak.go.id	Komplek Mall Mandau City Kav.109, Basement Blok B03, Babussalam, Mandau, Bengkalis, Riau-28784 Ph. (0765) 94531, 94217 Fax. (0765) 92415 E-mail kpp.219@pajak.go.id
Bangkinang TO	**Pangkalan Kerinci TO**	
Jl. Cut Nyak Dien II No. 4, Jadirejo, Sukajadi, Pekanbaru, Riau-28126 Ph. (0761) 44825, 44827 Fax. (0761) 44826 E-mail kpp.221@pajak.go.id	Komp. Perkantoran Bhakti Praja, Jl. Pamong Praja, Pangkalan Kerinci Barat, Pelalawan, Riau-28381 Ph. (0761) 494712, 494711 Fax. (0761) 494600 E-mail kpp.222@pajak.go.id	

Bagansiapiapi TSDCO	Tembilahan TSDCO	Teluk Kuantan TSDCO
Jl. Pelabuhan Baru No. 9, Bangko, Rokan Hilir, Riau-28912 Ph. (0767) 23884 Fax. (0767) 23884 E-mail kp2kp.bagansiapiapi@pajak.go.id	Jl. Baharuddin Yusuf No. B-2 RT.003/ RW.003, Sungai Beringin, Tembilahan Kota, Indragiri Hilir, Riau-29212 Ph. (0768) 21075, 21857 Fax. (0768) 21857 E-mail kp2kp.tembilahan@pajak.go.id	Jl. Perintis Kemerdekaan No.62, Kuantan Tengah, Kuantan Singingi, Riau-29562 Ph. (0760) 20063 Fax. (0760) 20063 E-mail kp2kp.telukkuantan@pajak.go.id
Duri TSDCO	**Selat Panjang TSDCO**	**Pasir Pangarayan TSDCO**
Jl. Jenderal Sudirman No. 35C, Bengkalis Kota, Riau-28712 Ph. (0766) 21091 Fax. – E-mail kp2kp.duri@pajak.go.id	Jl. Yos Sudarso No.1, Tebing Tinggi, Kepulauan Meranti, Riau-28753 Ph. (0763) 32066 Fax. (0763) 31766 E-mail kp2kp.selatpanjang@pajak.go.id	Jl. Panglima Awang No.72, Koto Tinggi, Rambah, Rokan Hulu, Riau-28557 Ph. (0762) 91697 Fax. (0762) 91919 E-mail kp2kp.pasirpangarayan@pajak.go.id

Siak Sri Indrapura TSDCO
Jl. Dr. Sutomo No. 2E, Kampung Dalam, Siak, Riau-28671 Ph. (0764) 20466 Fax. (0764) 20466 E-mail kp2kp.siaksriindrapura@pajak.go.id

Kepulauan Riau RTO

Jl. Yos Sudarso, Baloi Indah, Lubuk Baja,
Batam, Kepulauan Riau-29444
Ph. (0778) 4885762, 4885811
Fax. (0778) 4885370

Batam MTO	Tanjung Pinang TO	Batam Utara TO
Jl. Kuda Laut No. 1, Sungai Jodoh, Batu Ampar, Batam, Kepulauan Riau-29453 Ph. (0778) 421919, 422000 Fax. (0778) 422928 E-mail kpp.217@pajak.go.id	Jl. Diponegoro No. 14, Tanjung Pinang Kota, Tanjung Pinang, Kepulauan Riau-29111 Ph. (0771) 21505, 21867 Fax. (0771) 21868 E-mail kpp.214@pajak.go.id	Jl. Kuda Laut No. 1, Sungai Jodoh, Batu Ampar, Batam, Kepulauan Riau-29453 Ph. (0778) 452009, 452010 Fax. (0778) 427708 E-mail kpp.215@pajak.go.id
Batam Selatan TO	**Tanjung Balai Karimun TO**	**Bintan TO**
Adhya Building Tower Blok A1 Komp. Permata Niaga Bukit Indah, Jl. Jenderal Sudirman, Sukajadi, Batam, Kepulauan Riau-29462 Ph. (0778) 4802222 Fax. (0778) 7418660 E-mail kpp.225@pajak.go.id	Jl. Lubuk Semut No. 107-112, Lubuk Semut, Karimun, Kepulauan Riau-29661 Ph. (0777) 328841 Fax. (0777) 328831,328811 E-mail kpp.223@pajak.go.id	Jl. Jend. A. Yani No.22, Sei Jang, Bukit Bestari, Tanjung Pinang, Kepulauan Riau-29124 Ph. (0771) 21864, 312916 Fax. (0771) 20116 E-mail kpp.224@pajak.go.id
Ranai TSDCO	**Tanjung Batu TSDCO**	**Dabo Singkep TSDCO**
Jl. Ahmad Yani, Ranai Kota, Bunguran Timur, Natuna, Kepulauan Riau-29783 Ph. (0773) 31278 Fax. (0773) 31278 E-mail kp2kp.ranai@pajak.go.id	Jl. RA. Kartini No.25, Tanjung Batu Kota, Kundur, Karimun, Kepulauan Riau-29662 Ph. (0779) 21128 Fax. (0779) 21128 E-mail kp2kp.tanjungbatu@pajak.go.id	Jl. Pahlawan No. 8, Dabo, Singkep, Lingga, Kepulauan Riau-29871 Ph. (0776) 322608 Fax. (0776) 322608 E-mail kp2kp.dabosingkep@pajak.go.id

Sumatera Barat & Jambi RTO

Jl. Khatib Sulaiman No. 53, Lolong Belanti,
Padang Utara, Sumatera Barat-25136
Ph. (0751) 7055515
Fax. (0751) 7055562

Padang I TO	Padang II TO	Bukittinggi TO
Jl. Bagindo Aziz Chan No. 26, Sawahan, Padang Timur, Sumatera Barat-25121 Ph. (0751) 22134, 22467 Fax. (0751) 22256 E-mail kpp.201@pajak.go.id	Jl. Pemuda No. 49, Olo, Padang Barat, Sumatera Barat-25117 Ph. (0751) 33110 Fax. (0751) 33167 E-mail kpp.205@pajak.go.id	Jl. Havid Jalil No. 7D, Tarokbungo, Belakang Balok, Aur Birugo Tigo Baleh, Bukittinggi, Sumatera Barat-26136 Ph. (0752) 31825 Fax. (0752) 23824 E-mail kpp.202@pajak.go.id
Solok TO	**Payakumbuh TO**	**Jambi Telanaipura TO**
Jl. Raya Timbulun, Nagari Lubuk Gadang Selatan, Sangir, Solok Selatan, Sumatera Barat-27778 Ph. (0755) 583432 Fax. (0755) 583433 E-mail kpp.2013@pajak.go.id	Jl. Soekarno Hatta No. 35, Balai Nan Duo, Payakumbuh Barat, Sumatera Barat-26224 Ph. (0752) 92281, 96934 Fax. (0752) 90773 E-mail kpp.204@pajak.go.id	Jl. Jend. A. Thalib, Pematang Sulur, Telanaipura, Jambi, Jambi-36129 Ph. (0741) 63219, 60855 Fax. (0741) 668732 E-mail kpp.331@pajak.go.id
Jambi Pelayangan TO	**Muara Bungo TO**	**Bangko TO**
Jl. Arif Rahman Hakim, Simpang Empat Sipin, Telanaipura, Jambi, Jambi-36124 Ph. (0741) 62620 Fax. (0741) 60368 E-mail kpp.225@pajak.go.id	Jl. Teuku Umar No.3, Pasir Putih, Rimbo Tengah, Bungo-37211 Ph. (0747) 322896 Fax. (0747) 21568 E-mail kpp.332@pajak.go.id	Jl. Jend. Sudirman Km. 2, Pematang Kandis, Bangko, Merangin, Jambi-37314 Ph. (0746) 21100, 21444 Fax. (0746) 21599 E-mail kpp.333@pajak.go.id

Kuala Tungkal TO
Jl. Prof. Sri Soedewi Maschum Sofwan, SH, Pembengis, Bram Itam, Tanjung Jabung Barat, Jambi-36514 Ph. (0724) 323524 Fax. (0724) 21024 E-mail kpp.334@pajak.go.id

Pariaman TSDCO	Tua Pejat TSDCO	Painan TSDCO
Jl. Jend. Sudirman No.165, Ampalu, Pariaman Utara, Pariaman, Sumatera Barat-25522 Ph. (0751) 91705 Fax. (0751) 93838 E-mail kp2kp.pariaman@pajak.go.id	Jl. Raya Tuapejat Km.6, Tuapejat, Sipora Utara, Kepulauan Mentawai, Sumatera Barat-25392 Ph. (0759) 320765 Fax. (0759) 320765 E-mail kp2kp.tuapejat@pajak.go.id	Jl. Prof. Moh. Yamin SH No.8, Painan, IV Jurai, Pesisir Selatan, Sumatera Barat-25651 Ph. (0751) 21103 Fax. (0751) 21103 E-mail kp2kp.painan@pajak.go.id
Lubuk Basung TSDCO	**Lubuk Sikaping TSDCO**	**Padang Panjang TSDCO**
Jl. Dr. Moh. Hatta No.767, Lubuk Basung, Agam, Sumatera Barat-26451 Ph. (0752) 76018 Fax. (0752) 76018 E-mail kp2kp.lubukbasung@pajak.go.id	Jl. Prof. Dr. Hamka No.271, Durian Tinggi, Lubuk Sikaping, Pasaman, Sumatera Barat-26318 Ph. (0753) 20054 Fax. (0753) 20054 E-mail kp2kp.lubuksikaping@pajak.go.id	Jl. Anas Karim No.38, Kampung Manggis, Padang Panjang Barat, Sumatera Barat-27111 Ph. (0752) 484245 Fax. (0752) 82131 E-mail kp2kp.padangpanjang@pajak.go.id
Simpang Ampat TSDCO	**Kotabaru TSDCO**	**Muaro Sijunjung TSDCO**
Jl. Prof. Hamka No. 58, Pasaman Baru, Pasaman Barat, Sumatera Barat-26566 Ph. (0753) 7461182 Fax. (0753) 7461182 E-mail kp2kp.simpangampat@pajak.go.id	Jl. Lintas Sumatera - Simpang Empat, Koto Baru, Dharmasraya, Sumatera Barat-27681 Ph. (0754) 71733 Fax. (0754) 71733 E-mail kp2kp.kotabaru@pajak.go.id	Jl. Prof. Moh. Yamin No.69, Sijunjung, Sijunjung, Sumatera Barat-27511 Ph. (0754) 20052 Fax. (0754) 20052 E-mail kp2kp.muarosijunjung@pajak.go.id
Padang Aro TSDCO	**Sawahlunto TSDCO**	**Batu Sangkar TSDCO**
Jl. Raya Timbulun, Nagari Lubuk Gadang Selatan, Sangir, Solok Selatan, Sumatera Barat-27778 Ph. (0755) 583432 Fax. (0755) 583433 E-mail kp2kp.padangaro@pajak.go.id	Jl. Lintas Sumatera No.184 , Muaro Kalaban, Silungkang, Sawah Lunto, Sumatera Barat-27435 Ph. (0754) 91130 Fax. (0754) 91130 E-mail kp2kp.sawahlunto@pajak.go.id	Jl. Jend. Sudirman No.18C, Batusangkar, Limo Kaum, Tanah Datar, Sumatera Barat-27211 Ph. (0752) 92281 Fax. (0752) 90773 E-mail kp2kp.batusangkar@pajak.go.id
Sengeti TSDCO	**Muara Bulian TSDCO**	**Rimbo Bujang TSDCO**
Jl. Kemas Abro No.14A, Sengeti, Sekernan, Muaro Jambi, Jambi-36381 Ph. (0741) 63219, 60855, 63236 Fax. (0741) 63280 E-mail kp2kp.sengeti@pajak.go.id	Jl. Jend. Sudirman, Muara Bulian, Batanghari, Jambi-36612 Ph. (0743) 21366 Fax. (0743) 21386 E-mail kp2kp.muarabulian@pajak.go.id	Jl. Pahlawan (Simpang Jalan 12), Wirotho Agung, Rimbo Bujang, Tebo, Jambi-37553 Ph. (0747) 4331089 Fax. (0747) 4331089 E-mail kp2kp.rimbobujang@pajak.go.id
Muara Tebo TSDCO	**Sungai Penuh TSDCO**	**Sarolangun TSDCO**
Jl. Sutan Thaha Saifuddin Km.1, Bedaro Rampak, Tebo Tengah, Tebo, Jambi-37571 Ph. (0747) 322867, 322895, 322896 Fax. (0747) 21568 E-mail kp2kp.muaratebo@pajak.go.id	Jl. H. Bakri No. 14, Dusun Baru, Sungai Bungkal, Jambi-37152 Ph. (0748) 21289 Fax. (0748) 21289 E-mail kp2kp.sungaipenuh@pajak.go.id	Pos Penyuluhan Bangko, Jl. Lintas Sumatera Km.1, Pasar Sarolangun, Jambi-37481 Ph. (0745) 91348 Fax. (0745) 91348 E-mail kp2kp.sarolangun@pajak.go.id

Muara Sabak TSDCO
Jl. Lettu M. Thohir, Talang Babat, Muara Sabak Barat, Tanjung Jabung Timur, Jambi-36761 Ph. (0740) 7370108 Fax. (0740) 7370108 E-mail kp2kp.muarasabak@pajak.go.id

Sumatera Selatan & Kepulauan Bangka Belitung RTO		
Jl. Tasik, Kambang Iwak, Talang Semut, Bukit Kecil, Palembang, Sumatera Selatan-30135 Ph. (0711) 357077, 315289 Fax. (0711) 313119		
Palembang MTO	**Palembang Ilir Timur TO**	**Palembang Ilir Barat TO**
Jl. Tasik, Kambang Iwak, Talang Semut, Bukit Kecil, Palembang, Sumatera Selatan-30135 Ph. (0711) 357077, 315289 ext. 311 Fax. (0711) 355025 E-mail kpp.308@pajak.go.id	Gedung Keuangan Negara, Jl. Kapten A. Rivai No.4, Sei Pangeran, Ilir Timur I, Palembang, Sumatera Selatan-30129 Ph. (0711) 313870, 352075 Fax. (0711) 354389 E-mail kpp.301@pajak.go.id	Jl. Tasik, Kambang Iwak, Talang Semut, Bukit Kecil, Palembang, Sumatera Selatan-30135 Ph. (0711) 357077, 315289 ext. 212 Fax. (0711) 354953 E-mail kpp.307@pajak.go.id
Palembang Seberang Ulu TO	**Baturaja TO**	**Lubuk Linggau TO**
Jl. A. Yani No.59, 14 Ulu, Seberang Ulu II, Palembang, Sumatera Selatan-30264 Ph. (0711) 513391, 513393-5 Fax. (0711) 513392 E-mail kpp.306@pajak.go.i	Jl. DR. Moch. Hatta No.649, Kemala Raja, Baturaja Timur, Ogan Komering Ulu, Sumatera Selatan-32116 Ph. (0735) 324644, 324646, 320492 Fax. (0735) 324644 E-mail kpp.302@pajak.go.id	Jl. Garuda No. 7, Kayu Ara, Lubuk Linggau Barat Satu, Lubuk Linggau, Sumatera Selatan-31615 Ph. (0733) 323049, 323050 Fax. (0733) 321900 E-mail kpp.303@pajak.go.i
Pangkal Pinang TO	**Tanjung Pandan TO**	**Lahat TO**
Jl. Taman Ican Saleh No.75, Batin Tikal, Taman Sari, Pangkal Pinang, Bangka Belitung-33121 Ph. (0717) 422844, 422979 Fax. (0717) 421935, 432171 E-mail kpp.304@pajak.go.id	Jl. Sriwijaya No. 05, Kota Tanjung Pandan, Belitung, Bangka Belitung-33411 Ph. (0719) 21527, 21340 Fax. (0719) 21602 E-mail kpp.305@pajak.go.id	Jl. Akasia, Kapling Bandar Jaya, Bandar Agung, Lahat, Sumatera Selatan-31414 Ph. (0731) 322260, 321672 Fax. (0731) 321672 E-mail kpp.309@pajak.go.id
Kayu Agung TO	**Prabumulih TO**	**Sekayu TO**
Jl. Kapten H. Soeleiman Raden Anom, Jua Jua, Kayu Agung, Ogan Komering Ilir, Sumatera Selatan-30616 Ph. (0712) 324777, 7320201 Fax. (0712) 7320676 E-mail kpp.312@pajak.go.id	Jl. Jend. Sudirman No.39, Cambai, Prabumulih, Sumatera Selatan-31141 Ph. (0713) 323611 Fax. (0713) 323188 E-mail kpp.313@pajak.go.id	Jl. Pahlawan No. 6 RT.12/RW.05 Lingkungan III, Kayuara, Sekayu, Musi Banyuasin, Sumatera Selatan-30711 Ph. (0714) 321746 Fax. (0714) 322208 E-mail kpp.314@pajak.go.id
Bangka TO		
Jl. Raya Sungailiat, Selindung Baru, Gabek, Pangkal Pinang, Bangka Belitung-33117 Ph. (0717) 421396, 424090 Fax. (0717) 422285 E-mail kpp.315@pajak.go.id		
Muaradua TSDCO	**Ogan Komering Ulu Timur TSDCO**	**Tugumulyo TSDCO**
Jl. A. Yani No.56 Bumi Agung, Muara Dua, Ogan Komering Ulu Selatan, Sumatera Selatan-32211 Ph. (0735) 324644, 324646, 320492 Fax. (0735) 324644 E-mail kp2kp.muaradua@pajak.go.id	Jl. Lintas Sumatera No. 98 RT.003/RW.001, Kota Baru, Martapura, Ogan Komering Ulu Timur, Sumatera Selatan-32181 Ph. (0735) 481513 Fax. (0735) 481007 E-mail -	Jl. Jend. Sudirman Dusun II RT.006/ RW.003, Trikoyo, Tugumulyo, Musi Rawas, Sumatera Selatan-31662 Ph. (0733) 453125 Fax. (0733) 453125 E-mail kp2kp.tugumulyo@pajak.go.id
Manggar TSDCO	**Pagar Alam TSDCO**	**Empat Lawang TSDCO**
Jl. Jenderal Sudirman No.116, Mekar Jaya, Manggar, Belitung Timur, Bangka Belitung-33517 Ph. (0719) 91610 Fax. (0719) 91610 E-mail kp2kp.manggar@pajak.go.id	Jl. Gunung Dempo No. 26, Sidorejo, Pagar Alam Selatan, Pagar Alam, Sumatera Selatan-31527 Ph. (0730) 6260068 Fax. (0730) 6260068 E-mail kp2kp.pagaralam@pajak.go.id	Jl. Lintas Sumatera Km. 1, Tanjung Kupang, Tebing Tinggi, Empat Lawang, Sumatera Selatan-31453 Ph. (0702) 21002 Fax. (0702) 21002 E-mail kp2kp119@pajak.go.id

Indralaya TSDCO	Muara Enim TSDCO	Pangkalan Balai TSDCO
Jl. Lintas Timur Km.35, Indralaya Raya, Ogan Ilir, Sumatera Selatan-30862 Ph. (0711) 580444 Fax. (0711) 581100 E-mail kp2kp.indralaya@pajak.go.id	Jl. Pramuka III No.8, Pasar I, Muara Enim, Sumatera Selatan-31315 Ph. (0734) 421275 Fax. (0734) 421275 E-mail kp2kp.muaraenim@pajak.go.id	Jl. Palembang – Betung RT.001/RW.001, Kayuara Kuning, Banyuasin III, Banyuasin, Sumatera Selatan-30915 Ph. (0711) 891451 Fax. (0711) 891450 E-mail kp2kp.pangkalanbalai@pajak.go.id
Muntok TSDCO	**Sungailiat TSDCO**	**Toboali TSDCO**
Jl. Kapten Tendean No. 2, Sungai Daeng, Muntok, Bangka Barat, Bangka Belitung-33313 Ph. (0716) 21962 Fax. (0716) 21962 E-mail kp2kp.muntok@pajak.go.id	Jl. Jend. Sudirman No.170, Parit Padang, Sungai Liat, Bangka, Bangka Belitung-33215 Ph. (0717) 92108 Fax. (0717) 92151 E-mail kp2kp.sungailiat@pajak.go.id	Jl. Sudirman No.33, Teladan, Toboali, Bangka Selatan, Bangka Belitung-33783 Ph. (0718) 41301 Fax. 0817179679 E-mail kp2kp.toboali@pajak.go.id
Koba TSDCO		
Jl. Raya Arung Dalam RT.4, Arung Dalam, Koba, Bangka Tengah, Bangka Belitung-33681 Ph. (0718) 61038 Fax. (0718) 61038 E-mail kp2kp.koba@pajak.go.id		

Bengkulu & Lampung RTO

Jl. Pangeran Emir M. Noer No. 5A,
Sumur Putri, Telukbetung Selatan,
Bandar Lampung, Lampung-35215
Ph. (0721) 485673, 488251
Fax. (0721) 471257

Bandar Lampung MTO	Metro TO	Bandar Lampung I TO
Jl. Pangeran Emir M. Noer No. 5A, Sumur Putri, Telukbetung Selatan, Bandar Lampung, Lampung-35215 Ph. (0721) 474112 Fax. (0721) 488703 E-mail kpp.329@pajak.go.id	Jl. AR Prawiranegara No.66, Kauman Bawah, Metro Pusat, Lampung-34111 Ph. (0725) 41563, 41762 Fax. (0725) 46020 E-mail kpp.321@pajak.go.id	Jl. Dr. Susilo No.19, Sumur Batu, Telukbetung Utara, Bandar Lampung, Lampung-35214 Ph. (0721) 266686, 261977 Fax. (0721) 253004 E-mail kpp.322@pajak.go.id
Bandar Lampung II TO	**Natar TO**	**Kotabumi TO**
Jl. Dr. Susilo No. 41, Sumur Batu, Telukbetung Utara, Bandar Lampung, Lampung-35214 Ph. (0721) 262574 Fax. (0721) 253204 E-mail kpp.323@pajak.go.id	Jl. Lintas Sumatera Km 29,5, Haduyang, Natar, Lampung Selatan-35362 Ph. (0721) 91581 Fax. (0721) 91480 E-mail kpp.325@pajak.go.id	Jl. Akhmad Akuan No. 337, Rejosari, Kotabumi, Lampung Utara, Lampung-34514 Ph. (0724) 21957 Fax. (0724) 22472 E-mail kpp.326@pajak.go.id
Curup TO	**Bengkulu I TO**	**Bengkulu II TO**
Jl. S. Sukowati No. 39, Talang Rimbo Lama, Curup, Rejang Lebong, Bengkulu-39114 Ph. (0732) 24450, 324857 Fax. (0732) 22750 E-mail kpp.327@pajak.go.id	Jl. Soekarno Hatta, Anggut Atas, Ratu Samban, Bengkulu-38222 Ph. (0736) 21638, 25882 Fax. (0736) 346290 E-mail kpp.328@pajak.go.id	Jl. Pembangunan No.6, Padang Harapan, Gading Cempaka, Bengkulu, Bengkulu-38225 Ph. (0736) 20127 Fax. (0736) 22506 E-mail -
Bandarjaya TSDCO	**Sukadana TSDCO**	**Kalianda TSDCO**
Jl. Proklamator No.169, Bandar Jaya Timur, Terbanggi Besar, Lampung Tengah, Lampung-34613 Ph. (0725) 25462 Fax. (0725) 25462 E-mail kp2kp.bandarjaya@pajak.go.id	Jl. Lintas Timur Way Jepara Dusun VI, Braja Sakti, Way Jepara, Lampung Timur, Lampung-34396 Ph. (0725) 641456, 7646035 Fax. (0725) 641456 E-mail kp2kp.sukadana@pajak.go.id	Jl. Indra Bangsawan No.42, Kalianda, Lampung Selatan, Lampung-35513 Ph. (0727) 322114 Fax. (0727) 322114 E-mail kp2kp.kalianda@pajak.go.id

Pringsewu TSDCO	Liwa TSDCO	Menggala TSDCO
Jl. KH. Gholib Raya No. 959, Pringsewu Barat, Pringsewu, Lampung-35373 Ph. (0729) 23655 Fax. (0729) 21033 E-mail kp2kp.pringsewu@pajak.go.id	Jl. Raden Intan No.144, Way Mengaku, Balik Bukit, Lampung Barat, Lampung-34812 Ph. (0728) 21049 Fax. (0728) 21023 E-mail kp2kp.liwa@pajak.go.id	Jl. Cendana, Komp. Rumah Dinas Bupati Tulang Bawang, Menggala, Tulang Bawang, Lampung-34388 Ph. (0726) 21611 Fax. (0726) 21611 E-mail kp2kp.menggala@pajak.go.id
Baradatu TSDCO	**Kepahiang TSDCO**	**Muko Muko TSDCO**
Jl. Lintas Sumatera, Cugah, Baradatu, Way Kanan, Lampung-34761 Ph. (0723) 475245 Fax. (0723) 475245 E-mail kp2kp.baradatu@pajak.go.id	Jl. Santoso No.50, Dusun Kepahiang, Kec. Kepahiang, Kepahiang, Bengkulu-39372 Ph. (0732) 391672 Fax. (0732) 391672 E-mail kp2kp.kepahiang@pajak.go.id	Jl. Desa Ujung Padang, Bandar Ratu, Kota Mukomuko, Mukomuko, Bengkulu-38765 Ph. (0737) 71597 Fax. (0737) 71597 E-mail kp2kp.muko-muko@pajak.go.id
Manna TSDCO	**Bintuhan TSDCO**	
Jl. Pangeran Duayu No.31, Ketapang Besar, Pasar Manna, Bengkulu Selatan, Bengkulu-38516 Ph. (0739) 21053 Fax. (0739) 21053 E-mail kp2kp.manna@pajak.go.id	Jl. Ir. Syaukani Saleh, Kompleks Perkantoran Padang Kempas, Desa Sinar Pagi, Kaur Selatan, Bengkulu-38963 Ph. (0739) 61095 Fax. (0739) 61095 E-mail kp2kp.bintuhan@pajak.go.id	

Jakarta Pusat RTO

Menara Danareksa
Jl. Medan Merdeka Selatan No. 14,
Gambir, Jakarta Pusat, DKI Jakarta-10110
Ph. (021) 5250208
Fax. (021) 5736066

Jakarta Pusat MTO	Jakarta Pusat II MTO	Jakarta Menteng I TO
Jl. M.I. Ridwan Rais No. 5A-7 Lt. 6-7, Gambir, Jakarta Pusat, DKI Jakarta-10110 Ph. (021) 3442711, 3442776 Fax. (021) 3442724 E-mail kpp.073@pajak.go.id	Jl. Batu Tulis Raya No.53-55, Kebon Kelapa, Gambir, Jakarta Pusat, DKI Jakarta-10120 Ph. (021) 3457925 Fax. (021) 3849381 E-mail kpp.078@pajak.go.id	Jl. Cut Mutia No. 7, Gondangdia, Menteng, Jakarta Pusat, DKI Jakarta-10350 Ph. (021) 3924225, 3923378 Fax. (021) 3924219 E-mail kpp.021@pajak.go.id
Jakarta Menteng II	**Jakarta Menteng III TO**	**Jakarta Tanah Abang I TO**
Jl. M.I. Ridwan Rais No. 5A-7 Lt. 4-5, Gambir, Jakarta Pusat, DKI Jakarta-10110 Ph. (021) 3442471, 35050790 Fax. (021) 3442719 E-mail kpp.071@pajak.go.id	Jl. Kwini No.7, Senen, Jakarta Pusat, DKI Jakarta-10410 Ph. (021) 3845211, 3442745 Fax. (021) 3840718 E-mail kpp.076@pajak.go.id	Jl. Penjernihan I No.36, Bendungan Hilir, Tanah Abang, Jakarta Pusat, DKI Jakarta-10210 Ph. (021) 5735206-07, 5734727 Fax. (021) 5734738 E-mail kpp.022@pajak.go.id
Jakarta Tanah Abang II TO	**Jakarta Tanah Abang III TO**	**Jakarta Senen TO**
Jl. KH. Mas Mansyur No. 71, Kebon Melati, Tanah Abang, Jakarta Pusat, DKI Jakarta-10230 Ph. (021) 31925825 Fax. (021) 31925855 E-mail kpp.072@pajak.go.id	Jl. KH. Mas Mansyur No. 71, Kebon Melati, Tanah Abang, Jakarta Pusat, DKI Jakarta-10230 Ph. (021) 31925571 Fax. (021) 31925527 E-mail kpp.077@pajak.go.id	Jl. Kramat Raya No.136, Kenari, Senen, Jakarta Pusat, DKI Jakarta-10430 Ph. (021) 3909025 Fax. (021) 3909944 E-mail kpp.023@pajak.go.id
Jakarta Cempaka Putih TO	**Jakarta Gambir I TO**	**Jakarta Gambir II TO**
Jl. Kwini No.7, Senen, Jakarta Pusat, DKI Jakarta-10410 Ph. (021) 3813478 Fax. (021) 3454434 E-mail kpp.024@pajak.go.id	Grha Danaharsa, Jl.Gunung Sahari Raya No.25 ABC, Gunung Sahari Utara, Sawah Besar, Jakarta Pusat, DKI Jakarta-10720 Ph. (021) 6281311 Fax. (021) 6281522 E-mail kpp.025@pajak.go.id	Jl. KH. Hasyim Ashari No.6-12, Petojo Utara, Gambir, Jakarta Pusat, DKI Jakarta-10130 Ph. (021) 6343438-40 Fax. (021) 6334255 E-mail kpp.028@pajak.go.id

Jakarta Gambir III TO	Jakarta Sawah Besar I TO	Jakarta Sawah Besar II TO
Jl. KH. Hasyim Ashari No.6-12, Petojo Utara, Gambir, Jakarta Pusat, DKI Jakarta-10130 Ph. (021) 6313547, 6347804 Fax. (021) 6340908 E-mail kpp.029@pajak.go.id	Jl. Kartini VIII No.2, Kartini, Sawah Besar, Jakarta Pusat, DKI Jakarta-10750 Ph. (021) 6495194, 6492523 Fax. (021) 6492446 E-mail kpp.026@pajak.go.id	Grha Danaharsa, Jl. Gunung Sahari Raya No.25 ABC, Gunung Sahari Utara, Sawah Besar, Jakarta Pusat, DKI Jakarta-10720 Ph. (021) 6244155 Fax. (021) 6281119 E-mail kpp.075@pajak.go.id
Jakarta Kemayoran TO		
Jl. Merpati Blok B12 No.6, Gunung Sahari Selatan, Kemayoran, Jakarta Pusat, DKI Jakarta-10610 Ph. (021) 6541870, 6541871 Fax. (021) 6541869 E-mail kpp.027@pajak.go.id		

Jakarta Barat RTO
Jl. Tomang Raya No. 16-18, Jati Pulo, Palmerah, Jakarta Barat DKI Jakarta-11430 Ph. (021) 21191912 Fax. (021) 21193889

Jakarta Barat MTO	Jakarta Barat II MTO	Jakarta Palmerah TO
Jl. M.I. Ridwan Rais No. 5A-7 Lt. 10-11, Gambir, Jakarta Pusat, DKI Jakarta-10110 Ph. (021) 3442713 Fax. (021) 3442774 E-mail kpp.038@pajak.go.id	Jl. K.S. Tubun No. 10, Slipi, Palmerah, Jakarta Barat, DKI Jakarta-11410 Ph. (021) 5655448-50 Fax. (021) 5643412 E-mail kpp.087@pajak.go.id	Jl. Letjen S. Parman No.99, Jati Pulo, Palmerah, Jakarta Barat, DKI Jakarta-11430 Ph. (021) 5665681-83 Fax. (021) 5634550 E-mail kpp.031@pajak.go.id
Jakarta Tamansari TO	**Jakarta Tambora TO**	**Jakarta Cengkareng TO**
Jl. Mangga Besar Raya No.52, Taman Sari, Jakarta Barat, DKI Jakarta-11150 Ph. (021) 6294547, 6397235 Fax. (021) 5650139 E-mail kpp.032@pajak.go.id	Jl. Roa Malaka Selatan No.4-5, Roa Malaka, Tambora, Jakarta Barat, DKI Jakarta-11230 Ph. (021) 6912121, 692512 Fax. (021) 6928564 E-mail kpp.033@pajak.go.id	Jl. Lingkar Luar Barat No. 10A, Cengkareng Timur, Jakarta Barat, DKI Jakarta-11730 Ph. (021) 5402764, 5419419, 54373323 Fax. (021) 5402604 E-mail kpp.034@pajak.go.id
Jakarta Kebon Jeruk I TO	**Jakarta Kebon Jeruk II TO**	**Jakarta Grogol Petamburan TO**
Jl. Arjuna Selatan No.1, Kebon Jeruk, Jakarta Barat, DKI Jakarta-11530 Ph. (021) 5355761, 5355762 Fax. (021) 5355760 E-mail kpp.035@pajak.go.id	Jl. K.S. Tubun No. 10, Slipi, Palmerah, Jakarta Barat, DKI Jakarta-11410 Ph. (021) 5643627, 5643629 Fax. (021) 5655220 E-mail kpp.039@pajak.go.id	Jl. Letjen S. Parman Kav.102, Tomang, Grogol Petamburan, Jakarta Barat, DKI Jakarta-11440 Ph. (021) 5605995, 5605775, 5682112 Fax. (021) 5650139 E-mail kpp.036@pajak.go.id
Jakarta Kalideres TO	**Jakarta Kembangan TO**	
Jl. Raya Duri Kosambi No.36-37, Duri Kosambi, Cengkareng, Jakarta Barat, DKI Jakarta-11750 Ph. (021) 5406029, 5406043 Fax. (021) 5410315 E-mail kpp.085@pajak.go.id	Jl. Arjuna Utara No. 87, Duri Kepa, Kebon Jeruk, Jakarta Barat, DKI Jakarta-11510 Ph. (021) 56964391 Fax. (021) 56964434 E-mail kpp.086@pajak.go.id	

Jakarta Selatan I RTO

Mangkuluhur City Office Tower One
Lt. 20-21, Jl. Jend. Gatot Subroto Kav. 1-3,
Karet Semanggi, Setiabudi,
Jakarta Selatan, DKI Jakarta-12930
Ph. (021) 5250783, 5262919
Fax. (021) 5256042

Jakarta Selatan I MTO	Jakarta Selatan I MTO II	Jakarta Setiabudi I TO
Jl. M.I. Ridwan Rais No. 5A-7, Gambir, Jakarta Pusat, DKI Jakarta-10110 Ph. (021) 3442713, 3447972 Fax. (021) 3447971 E-mail kpp.madyajaksel1@pajak.go.id	Jl. Tebet Raya No.9, Tebet Barat, Tebet, Jakarta Selatan, DKI Jakarta-12810 Ph. (021) 28542526, 28543237 Fax. (021) 28542171 E-mail kpp.069@pajak.go.id	Jl. Rasuna Said Blok B Kav.8, Setiabudi, Jakarta Selatan, DKI Jakarta-12910 Ph. (021) 5254270, 5254230, 5253553 Fax. (021) 5207557 E-mail kpp.011@pajak.go.id
Jakarta Setiabudi II TO	**Jakarta Setiabudi III TO**	**Jakarta Mampang Prapatan TO**
Jl. Rasuna Said Blok B Kav.8, Setiabudi, Jakarta Selatan, DKI Jakarta-12910 Ph. (021) 5254237, 5253622 Fax. (021) 5252825 E-mail kp.018@pajak.go.id	Jl. Raya Pasar Minggu No.11, Pancoran, Jakarta Selatan, DKI Jakarta-12520 Ph. (021) 7992961, 7993028, 7946091 Fax. (021) 7994253 E-mail kpp.063@pajak.go.id	Jl. Raya Pasar Minggu No.1, Pancoran, Jakarta Selatan, DKI Jakarta-12780 Ph. (021) 7949574, 7990016, 7990020 Fax. (021) 7991035, 7949575 E-mail kpp.014@pajak.go.id
Jakarta Tebet TO	**Jakarta Pancoran TO**	
Jl. Tebet Raya No.9, Tebet Barat, Tebet, Jakarta Selatan, DKI Jakarta-12810 Ph. (021) 8296869, 8296937 Fax. (021) 8296901 E-mail kpp.015@pajak.go.id	Jl. TB. Simatupang Kav.5, Kebagusan, Pasar Minggu, Jakarta Selatan, DKI Jakarta-12520 Ph. (021) 7804462, 7804667 Fax. (021) 7804862 E-mail kpp.061@pajak.go.id	

Jakarta Selatan II RTO

Revenue Tower District 8 Lt. 2, 3, dan 5
Jl. Jend. Sudirman Kav.52-53 SCBD Lot 13,
Senayan, Kebayoran Baru, Jakarta Selatan,
DKI Jakarta-12190
Ph. (021) 50860030
Fax. (021) 50860031

Jakarta Selatan II MTO	Jakarta Selatan II MTO II	Jakarta Kebayoran Baru I TO
Gedung Bursa Efek Indonesia Tower 1 Lt. 1 dan 7, Jl. Jend. Sudirman Kav. 52-53, Senayan, Kebayoran Baru, Jakarta Selatan, DKI Jakarta-12190 Ph. (021) 5155090 Fax. (021) 5155175 E-mail kpp.095@pajak.go.id	Gedung Bursa Efek Indonesia Tower 2 Lt. 1 dan 8, Jl. Jend. Sudirman Kav. 52-53, Senayan, Kebayoran Baru, Jakarta Selatan, DKI Jakarta-12190 Ph. (021) 51400966, 51400967 Fax. (021) 51400968 E-mail kpp.096@pajak.go.id	Gd. Radjiman Wedyodiningrat, Jl. Jend. Sudirman Kav.56, Senayan, Kebayoran Baru, Jakarta Selatan, DKI Jakarta-12190 Ph. (021) 22775100 Fax. (021) 22775062 E-mail kpp.012@pajak.go.id
Jakarta Kebayoran Baru II TO	**Jakarta Kebayoran Lama TO**	**Jakarta Pesanggrahan TO**
Jl. KH. Ahmad Dahlan No. 14A, Kramat Pela, Kebayoran Lama, Jakarta Selatan, DKI Jakarta-12130 Ph. (021) 7245735, 724785 Fax. (021) 7246627 E-mail kpp.019@pajak.go.id	Jl. Ciledug Raya No.65, Ulujami, Pesanggrahan, Jakarta Selatan, DKI Jakarta-12250 Ph. (021) 5843105, 5860785, 5843108 Fax. (021) 5860786 E-mail kpp.013@pajak.go.id	Jl. Ciputat Raya No. 2, Pondok Pinang, Kebayoran Lama, Jakarta Selatan, DKI Jakarta-12310 Ph. (021) 75818842, 75908704 Fax. (021) 75818874 E-mail kpp.066@pajak.go.id

Jakarta Pasar Minggu TO	Jakarta Jagakarsa TO	Jakarta Cilandak TO
Jl. TB. Simatupang Kav. 39, Jati Padang, Pasar Minggu, Jakarta Selatan, DKI Jakarta-12540 Ph. (021) 7816130, 7816133 Fax. (021) 78842440 E-mail kpp.017@pajak.go.id	Jl. TB. Simatupang Kav. 39, Jati Padang, Pasar Minggu, Jakarta Selatan, DKI Jakarta-12540 Ph. (021) 27870602 Fax. (021) 78842440 E-mail kpp.068@pajak.go.id	Jl. TB. Simatupang Kav. 32, Cilandak Timur, Pasar Minggu, Jakarta Selatan, DKI Jakarta-12560 Ph. (021) 78840815, 78843523, 78840817 Fax. (021) 78836258 E-mail kpp.016@pajak.go.id

Jakarta Timur RTO

Gedung Pulomas Office Lt. 7-9,
Jl. Pulomas Timur No.2, Kayu Putih,
Pulo Gadung, Jakarta Timur,
DKI Jakarta-13210
Ph. (021) 22479201, 22479202
Fax. (021) 22479410

Jakarta Timur MTO	Jakarta Timur II MTO	Jakarta Matraman TO
Jl. M.I. Ridwan Rais No. 5A-7, Gambir, Jakarta Pusat, DKI Jakarta-10110 Ph. (021) 3504584, 3504735 Fax. (021) 3442289, 3442442 E-mail kpp.007@pajak.go.id	Gedung Evercross Area Komersial Kav.C, Jl. Jakarta Garden City Boulevard RT.11/ RW.08, Cakung Timur, Jakarta Timur, DKI Jakarta-13910 Ph. (021) 46802302, 46802304 Fax. (021) 46802305 E-mail kpp.097@pajak.go.id	Jl. Matraman Raya No.43, Palmeriam, Matraman, Jakarta Timur, DKI Jakarta-13140 Ph. (021) 8566928, 8566929 Fax. (021) 8566927 E-mail kpp.001@pajak.go.id
Jakarta Jatinegara TO	**Jakarta Pulogadung TO**	**Jakarta Cakung TO**
Jl. Slamet Riyadi Raya No.1, Kebon Manggis, Matraman, Jakarta Timur, DKI Jakarta-13150 Ph. (021) 8575683, 8575689, 8575688 Fax. (021) 8575682 E-mail kpp.002@pajak.go.id	Jl. Pramuka Kav.31, Utan Kayu Utara, Matraman, Jakarta Timur, DKI Jakarta-13120 Ph. (021) 8580021 Fax. (021) 8581881 E-mail kpp.003@pajak.go.id	Jl. Pulo Buaran VI Blok JJ No.11, Kawasan Industri Pulogadung, Jatinegara, Cakung, Jakarta Timur, DKI Jakarta-13930 Ph. (021) 46826683, 46826686 Fax. (021) 46826685, 4606896 E-mail kpp.004@pajak.go.id
Jakarta Kramat Jati TO	**Jakarta Duren Sawit TO**	**Jakarta Pasar Rebo TO**
Jl. Dewi Sartika No. 189A, Cawang, Kramat Jati, Jakarta Timur, DKI Jakarta-13630 Ph. (021) 8093046, 8090435 Fax. (021) 8091753 E-mail kpp.005@pajak.go.id	Jl. Matraman Raya No.43, Palmeriam, Matraman, Jakarta Timur, DKI Jakarta-13140 Ph. (021) 8581002, 08506215, 8583502 Fax. (021) 8581450 E-mail kpp.008@pajak.go.id	Jl. Raya Bogor No. 46, Rambutan, Ciracas, Jakarta Timur, DKI Jakarta-13830 Ph. (021) 87799512 Fax. (021) 8400486 E-mail kpp.009@pajak.go.id

Jakarta Utara RTO

Altira Business Park Lt.12 dan 15,
Jl. Yos Sudarso Kav.85 No.9,
Sunter Agung, Tanjung Priok,
Jakarta Utara, DKI Jakarta-14350
Ph. (021) 2882390, 2882394
Fax. (021) 2882391

Jakarta Utara MTO	Jakarta Utara II MTO	Jakarta Penjaringan TO
Jl. M.I. Ridwan Rais No. 5A-7, Gambir, Jakarta Pusat, DKI Jakarta-10110 Ph. (021) 3442473, 3505640 Fax. (021) 3442762, 3442754 E-mail kpp.046@pajak.go.id	Jl. Walang Baru No.10, Tugu Utara, Koja, Jakarta Utara, DKI Jakarta-14260 Ph. (021) 4373838, 4373841 Fax. (021) 4373842 E-mail kpp.098@pajak.go.id	Jl. Lada No.3, Pinangsia, Tamansari, Jakarta Barat, DKI Jakarta-11110 Ph. (021) 6923746, 6911783 Fax. (021) 6904408 E-mail kpp.041@pajak.go.id

Jakarta Tanjung Priok TO	Jakarta Kelapa Gading TO	Jakarta Pademangan TO
Jl. Enggano No.2, Tanjung Priok, Jakarta Utara, DKI Jakarta-14310 Ph. (021) 43930646, 43930649 Fax. (021) 4357437 E-mail kpp.042@pajak.go.id	Jl. Walang Baru No.10, Tugu Utara, Koja, Jakarta Utara, DKI Jakarta-14260 Ph. (021) 4371549, 4373837 Fax. (021) 4373836 E-mail kpp.043@pajak.go.id	Jl. Cempaka No.2, Rawa Badak Utara, Koja, Jakarta Utara, DKI Jakarta-14260 Ph. (021) 43932824, 4371505 Fax. (021) 43932812 E-mail kpp.044@pajak.go.id
Jakarta Koja TO	**Jakarta Pluit TO**	
Jl. Plumpang Semper No.10A, Rawa Badak Selatan, Koja, Jakarta Utara, DKI Jakarta-14230 Ph. (021) 43922081, 43922083 Fax. (021) 43922085 E-mail kpp.045@pajak.go.id	Jl. Lodan No. 3, Ancol, Pademangan, Jakarta Utara, DKI Jakarta-14430 Ph. (021) 6900771 Fax. (021) 6908454 E-mail kpp.047@pajak.go.id	
Kepulauan Seribu TSDCO		
Jl. Ikan Nolaris No. 28 RT.04/RW.02, Pulau Panggang, Kepulauan Seribu Utara, Jakarta Utara, DKI Jakarta-14530 Ph. (021) 43933127 Fax. (021) 43933127 E-mail kp2kp.kepulauanseribu@pajak.go.id		

Banten RTO
Jl. Jend. Sudirman No. 34, Sumurpecung, Serang, Banten-42118 Ph. (0254) 200603 Fax. (0254) 200744

Tangerang MTO	Tangerang II MTO	Serang Barat TO
Gedung Menara Top Food, Alam Sutera, Jl. Jalur Sutera Barat No.3, Panunggangan Timur, Pinang, Tangerang, Banten-15143 Ph. (021) 53133616, 53133230 Fax. (021) 53133596 E-mail kpp.415@pajak.go.id	Jl. Scientia Boulevard Blok U No.5, Summarecon, Curug Sangereng, Kelapa Dua, Tangerang, Banten-15810 Ph. (021) 54211261, 54211262 Fax. (021) 54211259 E-mail kpp.456@pajak.go.id	Jl. Jend. A. Yani No.141, Sumurpecung, Serang, Banten-42118 Ph. (0254) 200555, 202006 Fax. (0254) 223891 E-mail kpp.401@pajak.go.id
Serang Timur TO	**Tangerang Barat TO**	**Tangerang Timur TO**
Jl. Jend. A. Yani No.141, Sumurpecung, Serang, Banten-42118 Ph. (0254) 223892, 223893 Fax. (0254) 7922038 E-mail kpp.454@pajak.go.id	Jl. Imam Bonjol No.47, Sukajadi, Karawaci, Tangerang, Banten-15113 Ph. (021) 5525785, 5525787 Fax. (021) 5525789 E-mail kpp.402@pajak.go.id	Komp. Pemerintahan Kota Tangerang, Jl. Satria Sudirman, Suka Asih, Tangerang, Banten-15111 Ph. (021) 55737559, 55737560 Fax. (021) 55791479 E-mail kpp.416@pajak.go.id
Serpong TO	**Pondok Aren TO**	**Cilegon TO**
Jl. Raya Serpong Sektor VIII Blok.405 No.4, Lengkong Gudang, Serpong, Tangerang Selatan, Banten-15321 Ph. (021) 5373811, 5373812 Fax. (021) 5373817 E-mail kpp.411@pajak.go.id	Gedung L Kampus PKN-STAN, Jl. Raya Bintaro Utama Sektor V, Jurang Mangu Timur, Pondok Aren, Tangerang Selatan, Banten-15222 Ph. (021) 73889091 Fax. (021) 73889083 E-mail kpp.453@pajak.go.id	Jl. Jend. A. Yani No.126, Sukmajaya, Cibeber, Cilegon, Banten-42416 Ph. (0254) 374234 Fax. (0254) 374741 E-mail kpp.417@pajak.go.id

Kosambi TO	Pandeglang TO	Tigaraksa TO
Jl. Perintis Kemerdekaan II, Cikokol, Tangerang, Banten-15117 Ph. (021) 55767303, 55767304 Fax. (021) 5532026 E-mail kpp.418@pajak.go.id	Jl. Mayor Widagdo No.6, Kabayan, Pandeglang, Banten-42212 Ph. (0253) 206006 Fax. (0253) 202144 E-mail kpp.419@pajak.go.id	Jl. Scientia Boulevard Blok U No.5, Summarecon Gading Serpong, Curug Sangereng, Kelapa Dua, Tangerang, Banten-15810 Ph. (021) 54211106, 54211107, 54211877 Fax. (021) 54211108 E-mail kpp.451@pajak.go.id
Rangkasbitung TSDCO		
Jl. M.A. Salamun No.3, Rangkasbitung, Lebak, Banten Ph. (0252) 201682 Fax. (0252) 207760 E-mail kp2kp.rangkasbitung@pajak.go.id		

Jawa Barat I RTO

Jl. Asia Afrika No. 114, Cikawao,
Lengkong, Bandung, Jawa Barat-40261
Ph. (022) 4231375, 4230146
Fax. (022) 4232198, 4235042

Bandung MTO	Bandung II MTO	Sukabumi TO
Gedung Keuangan Negara Gd. G, Jl. Asia Afrika No.114, Cikawao, Lengkong, Bandung, Jawa Barat-40261 Ph. (022) 4233516, 4233519 Fax. (022) 4233495 E-mail kpp.441@pajak.go.id	Jl. Ibrahim Adjie No. 372, Binong, Batununggal, Bandung, Jawa Barat-40275 Ph. (022) 7333180, 7333355 Fax. (022) 7337015 E-mail kpp.459@pajak.go.id	Jl. RE. Martadinata No. 1, Gunung Parang, Cikole, Sukabumi, Jawa Barat-43111 Ph. (0266) 221540, 221545 Fax. (0266) 221540 E-mail kpp.405@pajak.go.id
Cianjur TO	**Purwakarta TO**	**Cimahi TO**
Jl. Raya Bandung KM.3, Bojong, Karangtengah, Cianjur, Jawa Barat-43281 Ph. (0263) 280073 Fax. (0263) 284315 E-mail kpp.406@pajak.go.id	Jl. Raya Ciganea No. 1, Bunder, Jatiluhur, Purwakarta, Jawa Barat-41161 Ph. (0264) 206652, 206655 Fax. (0264) 206656 E-mail kpp.409@pajak.go.id	Jl. Jend. H. Amir Machmud No. 574, Padasuka, Cimahi Tengah, Cimahi, Jawa Barat-40526 Ph. (022) 6654646, 6650642 Fax. (022) 6654569 E-mail kpp.421@pajak.go.id
Bandung Tegallega TO	**Bandung Cibeunying TO**	**Bandung Bojonagara TO**
Jl. Soekarno-Hatta No.216, Babakan Ciparay, Bandung, Jawa Barat-40223 Ph. (022) 6030565-6, 6005670 Fax. (022) 6012575 E-mail kpp.422@pajak.go.id	Jl. Purnawarman No. 19-21, Babakan Ciamis, Sumur Bandung, Bandung, Jawa Barat-40117 Ph. (022) 4207897, 4232765 Fax. (022) 4239107 E-mail kpp.423@pajak.go.id	Jl. Terusan Prof. Dr. Soetami No.2, Sarijadi, Sukasari, Bandung, Jawa Barat-40151 Ph. (022) 2004380, 2006520 Fax. (022) 2009450 E-mail kpp.428@pajak.go.id
Bandung Cicadas TO	**Tasikmalaya TO**	**Ciamis TO**
Jl. Soekarno Hatta No. 781, Tamansari, Bandung Wetan, Bandung, Jawa Barat-40116 Ph. (022) 7304525, 7304704 Fax. (022) 7304961 E-mail kpp.429@pajak.go.id	Jl. Sutisna Senjaya No. 154, Cikalang, Tawang, Tasikmalaya, Jawa Barat-46114 Ph. (0265) 331851, 331852 Fax. (0265) 331852 E-mail kpp.425@pajak.go.id	Jl. Drs. H Soejoed, Kertasari, Ciamis, Jawa Barat-46213 Ph. (0265) 772868 Fax. (0265) 776312 E-mail kpp.442@pajak.go.id
Garut TO	**Majalaya TO**	**Soreang TO**
Jl. Pembangunan No. 224, Sukagalih, Tarogong Kidul, Garut, Jawa Barat-44151 Ph. (0262) 540242 Fax. (0262) 234608 E-mail kpp.443@pajak.go.id	Jl. Peta No. 7 Lingkar Selatan, Suka Asih, Bojongloa Kaler, Bandung, Jawa Barat-40231 Ph. (022) 6078538, 6078539 Fax. (022) 6072125 E-mail kpp.444@pajak.go.id	Jl. Raya Cimareme No. 205, Cimareme, Ngamprah, Bandung Barat, Jawa Barat-40552 Ph. (022) 6868787, 6868426 Fax. (022) 6868427 E-mail kpp.445@pajak.go.id

Sumedang TO
Jl. Kolonel Ahmad Syam No.69A, Sayang, Jatinangor, Sumedang, Jawa Barat-45363 Ph. (022) 87778999 Fax. (022) 7337086 E-mail kpp.446@pajak.go.id

Pelabuhan Ratu TSDCO	Banjar TSDCO
Jl. Bhayangkara Km. 1, Pelabuhanratu, Sukabumi, Jawa Barat-43364 Ph. (0266) 531336 Fax. (0266) 537565 E-mail kp2kp.pelabuhanratu@pajak.go.id	Jl. Kaum No.1, Banjar, Jawa Barat-46311 Ph. (0265) 741630 Fax. (0265) 741963 E-mail kp2kp.banjar@pajak.go.id

Jawa Barat II RTO

Jl. A. Yani No. 5, Margajaya,
Bekasi Selatan, Jawa Barat-17141
Ph. (021) 88963315
Fax. (021) 88958778

Bekasi MTO	Karawang MTO	Cikarang Selatan TO
Jl. Cut Mutia No. 125, Margahayu, Bekasi Timur, Jawa Barat-17113 Ph. (021) 88351553, 88348112 Fax. (021) 8813721 E-mail kpp.431@pajak.go.id	Jl. Interchange Karawang Barat, Sukaluyu, Telukjambe, Karawang, Jawa Barat-41361 Ph. (0267) 8604105, 8604107, 8604108 Fax. (0267) 8604104 E-mail kpp.457@pajak.go.id	Jl. Cikarang Baru Raya Office Park No.10 (Kawasan Jababeka II), Mekarmukti, Cikarang Utara, Bekasi, Jawa Barat-17530 Ph. (021) 89112105, 89112107 Fax. (021) 89112108 E-mail kpp.413@pajak.go.id
Cikarang Utara TO	**Cibitung TO**	**Karawang TO**
Jababeka Education Park, Jl. Ki Hajar Dewantara Kav.7, Mekarmukti, Cikarang, Bekasi, Jawa Barat-17530 Ph. (021) 89113603, 89113564 Fax. (021) 89113604 E-mail kpp.414@pajak.go.id	Kawasan Industri Gobel, Jl. Teuku Umar Km.44, Telaga Asih, Cibitung, Bekasi, Jawa Barat-17530 Ph. (021) 88336315 Fax. (021) 88336314 E-mail kpp.435@pajak.go.id	Jl. Jend. Achmad Yani No. 17, Nagasari, Karawang Barat, Karawang, Jawa Barat-41312 Ph. (0267) 8407116 Fax. (0267) 402145 E-mail kpp.408@pajak.go.id
Subang TO	**Indramayu TO**	**Cirebon I TO**
Jl. Mayjen Sutoyo No.52, Karanganyar, Subang, Jawa Barat-41211 Ph. (0260) 417001, 417002, 417003 Fax. (0260) 417041 E-mail kpp.439@pajak.go.id	Jl. Jend. Gatot Subroto No. 40-42, Karanganyar, Indramayu, Jawa Barat-45213 Ph. (0234) 275668, 275669, 271402 Fax. (0234) 275669 E-mail kpp.437@pajak.go.id	Jl. Evakuasi No.9, Karyamulya, Kesambi, Cirebon, Jawa Barat-45131 Ph. (0231) 485927, 485375, 487169 Fax. (0231) 487168 E-mail kpp.426@pajak.go.id
Cirebon II TO	**Kuningan TO**	
Jl. Yos Sudarso No.12, Lemahwungkuk, Cirebon, Jawa Barat-45111 Ph. (0231) 209648 Fax. (0231) 209653 E-mail kpp.455@pajak.go.id	Jl. Aruji Kartawinatan No. 29, Kuningan, Jawa Barat-45511 Ph. (0232) 875120 Fax. (0232) 871184 E-mail kpp.438@pajak.go.id	
Majalengka TSDCO		
Jl. KH. Abdul Halim No. 63, Munjul, Majalengka, Jawa Barat-45417 Ph. (0234) 281629 Fax. (0234) 281629 E-mail kp2kp.majalengka@pajak.go.id		

Jawa Barat III RTO		
Gd. Kanwil DJP Jawa Barat III Lt. 4-6, Jl. Ir. H. Juanda No. 64, Paledang, Bogor Tengah, Bekasi, Jawa Barat-16122 Ph. (0251) 8387650 Fax. (0251) 8386801		
Bogor MTO	**Kota Bekasi MTO**	**Pondok Gede TO**
Gd. Kanwil DJP Jawa Barat III Lt. 2-3, Jl. Ir. H. Juanda No. 64, Paledang, Bogor Tengah, Bogor, Jawa Barat-16122 Ph. (0251) 7546464 Fax. (0251) 7546465 E-mail kpp.449@pajak.go.id	M Gold Tower Lt. UG 9-10, Jl. Kyai Haji Noer Ali, Pekayon Jaya, Bekasi Selatan, Jawa Barat-17148 Ph. (021) 28087160, 28087161, 28087162 Fax. (021) 28087163 E-mail kpp.458@pajak.go.id	Graha Persada 2 Lantai 2-7 Jl. KH. Noer Ali Jl. Kalimalang Jemb.2 No.89A RT.003/RW.025, Kayuringin Jaya, Bekasi Selatan, Bekasi, Jawa Barat-17144 Ph. (021) 28087157, 28087158 Fax. (021) 28087111 E-mail kpp.447@pajak.go.id
Bekasi Barat TO	**Bekasi Utara TO**	**Depok Sawangan TO**
Jl. Cut Mutia No. 125, Margahayu, Bekasi Timur, Jawa Barat-17113 Ph. (021) 88346418, 8834644 Fax. (021) 8893550, 88351002 E-mail kpp.427@pajak.go.id	Jl. Sersan Aswan No.407, Margahayu, Bekasi Timur, Jawa Barat-17113 Ph. (021) 8808059, 8800253 Fax. (021) 8802525 E-mail kpp.407@@pajak.go.id	Jl. Siliwangi No. 1B/K, Depok, Pancoran Mas, Depok, Jawa Barat-16431 Ph. (021) 29867858, 29867960 Fax. - E-mail kpp.448@pajak.go.id
Depok Cimanggis TO	**Cibinong TO**	**Ciawi TO**
Jl. Pemuda No.40, Depok, Pancoran Mas, Depok, Jawa Barat-16431 Ph. (021) 7763923, 7763896 Fax. (021) 7753482 E-mail kpp.412@pajak.go.id	Komp. Pemda Kab. Bogor, Jl. Aman No.1, Tengah, Cibinong, Bogor, Jawa Barat-16914 Ph. (021) 8762985, 8753884 Fax. (021) 8753883 E-mail kpp.403@pajak.go.id	Jl. Dadali No.14, Tanah Sareal, Bogor, Jawa Barat-16161 Ph. (0251) 336195, 380753 Fax. (0251) 336120 E-mail kpp.434@pajak.go.id
Cileungsi TO	**Bogor TO**	
Jl. Raya Pemda No.39, Tengah, Cibinong, Bogor, Jawa Barat-16914 Ph. (021) 8760600 Fax. (021) 8756362 E-mail kpp.436@pajak.go.id	Gedung Graha Dewi Sartika, Jl. KH Soleh Iskandar No. 88, Paledang, Tanah Sereal, Bogor, Jawa Barat-16122 Ph. (0251) 323424, 323425, 324331 Fax. (0251) 324331, 8324331 E-mail kpp.404@pajak.go.id	

Jawa Tengah I RTO		
Jl. Imam Bonjol No.1D, Dadapsari, Semarang Utara, Jawa Tengah-50173 Ph. (024) 3544065, 3545075, 3544055 Fax. (024) 3540416		
Semarang MTO	**Semarang II MTO**	**Tegal TO**
Jl. Pemuda No.46, Bangunharjo, Semarang Tengah, Jawa Tengah-50138 Ph. (024) 3552562, 3552563 Fax. (024) 3552564 E-mail kpp.511@pajak.go.id	Gedung Keuangan Negara I Lt.1, 2, dan 4, Jl. Pemuda No.2, Kauman, Semarang Tengah, Jawa Tengah-50139 Ph. (024) 3520211 Fax. (024) 3520211 E-mail kpp.519@pajak.go.id	Jl. Kol. Sugiono No.5, Pekauman, Tegal Barat, Tegal, Jawa Tengah-52125 Ph. (0283) 351562, 353003, 353738 Fax. (0283) 356897 E-mail kpp.501@pajak.go.id
Pekalongan TO	**Semarang Barat TO**	**Semarang Timur TO**
Jl. Merdeka No.9, Kraton Kidul, Pekalongan Barat, Pekalongan, Jawa Tengah-51117 Ph. (0285) 422392, 422491 Fax. (0285) 423053 E-mail kpp.502@pajak.go.id	Jl. Pemuda No. 1, Dadapsari, Semarang Barat, Semarang, Jawa Tengah-50173 Ph. (024) 3545421, 3561341, 3585419 Fax. (024) 3545423 E-mail kpp.503@pajak.go.id	Jl. Ki Mangun Sarkoro No. 34, Karangkidul, Semarang Tengah, Semarang, Jawa Tengah-50241 Ph. (024) 8414787, 8316302 Fax. (024) 8414439 E-mail kpp.504@pajak.go.id

Semarang Selatan TO	Semarang Tengah TO	Salatiga TO
Gedung Keuangan Negara I, Jl. Pemuda No. 2 Lt. 2-3, Kauman, Semarang Tengah, Semarang, Jawa Tengah-50188 Ph. (024) 7613331 Fax. (024) 76430536 E-mail kpp.508@pajak.go.id	Jl. Pemuda No.1B, Dadapsari, Semarang Utara, Semarang, Jawa Tengah-50173 Ph. (024) 3561171, 3561168, 3545464 Fax. (024) 3544194 E-mail kpp.509@pajak.go.id	Jl. Diponegoro 163, Sidorejo Lor, Sidorejo, Salatiga, Jawa Tengah-50714 Ph. (0298) 312802 Fax. (0298) 312802 E-mail kpp.505@pajak.go.id
Semarang Candisari TO	**Semarang Gayamsari TO**	**Kudus TO**
Jl. Setiabudi No.3, Karangrejo, Gajah Mungkur, Semarang, Jawa Tengah-50234 Ph. (024) 7472797 Fax. (024) 7471983 E-mail kpp.517@pajak.go.id	Gedung Keuangan Negara I, Jl. Pemuda No. 2 Lt. 2 & 4, Kauman, Semarang Tengah, Semarang, Jawa Tengah-50139 Ph. (024) 3548908 Fax. (024) 3510796 E-mail kpp.518@pajak.go.id	Jl. Niti Semito, Sunggingan, Kudus, Jawa Tengah-59317 Ph. (0291) 443142, 432046-47 Fax. (0291) 432048 E-mail kpp.506@pajak.go.id
Pati TO	**Batang TO**	**Blora TO**
Jl. Jend. Sudirman No. 64, Pati Kidul, Pati, Jawa Tengah-59114 Ph. (0295) 381483 Fax. (0295) 381621 E-mail kpp.507@pajak.go.id	Jl. Slamet Riyadi No. 25, Kasepuhan, Batang, Jawa Tengah-51214 Ph. (0285) 4493248, 4493249 Fax. (0285) 4493244 E-mail kpp.513@pajak.go.id	Jl. Gunandar No.2, Kedung Jenar, Blora, Blora, Jawa Tengah-58217 Ph. (0296) 5298555, 531148 Fax. (0296) 5298567 E-mail kpp.514@pajak.go.id
Demak TO	**Jepara TO**	
Jl. Sultan Patah No.9, Bintoro, Demak, Jawa Tengah-59511 Ph. (0291) 681038 Fax. (0291) 685518 E-mail kpp.515@pajak.go.id	Jl. Raya Ngabul Km. 9, Ngabul, Tahunan, Jepara, Jawa Tengah-59428 Ph. (0291) 596423-24, 596403 Fax. (0291) 596423 E-mail kpp.516@pajak.go.id	
Bumiayu TSDCO	**Ungaran TSDCO**	**Rembang TSDCO**
Jl. Yos Sudarso No. 8, Bumiayu, Brebes, Jawa Tengah-52273 Ph. (0283) 671635 Fax. (0283) 671635 E-mail kp2kp.bumiayu@pajak.go.id	Jl. Diponegoro No. 190, Ungaran, Semarang, Jawa Tengah-50529 Ph. (024) 6922355 Fax. (024) 6922355 E-mail kp2kp.ungaran@pajak.go.id	Jl. Pemuda Km. 2 No. 45, Rembang, Jawa Tengah-59218 Ph. (0295) 691112 Fax. (0295) 691112 E-mail kp2kp.rembang@pajak.go.id
Kendal TSDCO	**Purwodadi TSDCO**	
Jl. Soekarno Hatta No. 102, Kendal, Jawa Tengah 51314 Ph. (0294) 381849 Fax. (0294) 381849 E-mail -	Jl. Letjen R. Suprapto No.127, Purwodadi, Grobogan, Jawa Tengah-58111 Ph. (0292) 421123 Fax. (0292) 421123 E-mail kp2kp.purwodadi@pajak.go.id	

Jawa Tengah II RTO

Jl. MT. Haryono No.5, Manahan,
Banjarsari, Surakarta, Jawa Tengah-57139
Ph. (0271) 713552, 730460, 739705
Fax. (0271) 733429

Surakarta MTO	Purwokerto TO	Cilacap TO
Gedung Veteran, Jl. Veteran No. 299, Tipes, Serengan, Surakarta, Jawa Tengah-57254 Ph. (0271) 7471854 Fax. (0271) 7472322 E-mail kpp.534@pajak.go.id	Jl. Gatot Subroto No.107, Kranji, Purwokerto Timur, Banyumas, Jawa Tengah-53116 Ph. (0281) 634205, 634219 Fax. (0281) 634236 E-mail kpp.521@pajak.go.id	Jl. Mayjen D.I. Panjaitan No.32, Sidakaya, Cilacap Selatan, Cilacap, Jawa Tengah-53212 Ph. (0282) 532712, 532713, 533090 Fax. (0282) 532714 E-mail kpp.522@pajak.go.id

Kebumen TO	Magelang TO	Klaten TO
Jl. Arungbinang No.10, Kebumen, Jawa Tengah-54311 Ph. (0287) 382361, 381847, 381848 Fax. (0287) 381846 E-mail kpp.523@pajak.go.id	Jl. Veteran No.20, Magelang Tengah, Magelang, Jawa Tengah-56117 Ph. (0293) 362430, 362280, 364516 Fax. (0293) 364417 E-mail kpp.524@pajak.go.id	Jl. Veteran No.82, Bareng Lor, Klaten Utara, Klaten, Jawa Tengah-57438 Ph. (0272) 321977 Fax. (0272) 321728 E-mail kpp.525@pajak.go.id
Surakarta TO	**Boyolali TO**	**Karanganyar TO**
Jl. KH. Agus Salim No.1, Sondakan, Laweyan, Surakarta, Jawa Tengah-57147 Ph. (0271) 718246, 717522, 720821 Fax. (0271) 728436 E-mail kpp.526@pajak.go.id	Jl. Raya Solo-Boyolali Km.24, Mojosongo, Boyolali, Jawa Tengah-57322 Ph. (0276) 321057 Fax. (0276) 323770 E-mail kpp.527@pajak.go.id	Komp. Perkantoran Cangakan, Jl. Samanhudi, Cangakan, Karanganyar, Jawa Tengah-57712 Ph. (0271) 6491281, 495081 Fax. (0271) 6491284 E-mail kpp.528@pajak.go.id
Purbalingga TO	**Sukoharjo TO**	**Temanggung TO**
Jl. Letjen S. Parman No. 43, Bancar, Purbalingga, Jawa Tengah-53316 Ph. (0281) 891372, 891419, 891626 Fax. (0281) 891626 E-mail kpp.529@pajak.go.id	Jl. Jaksa Agung R. Suprapto No.7, Sukoharjo, Jawa Tengah-57512 Ph. (0271) 593079, 592949, 593782 Fax. (0271) 593782 E-mail kpp.532@pajak.go.id	Jl. Dewi Sartika No.7, Kowangan, Temanggung, Jawa Tengah-56218 Ph. (0293) 491336, 491979 Fax. (0293) 493646 E-mail kpp.533@pajak.go.id
Majenang TSDCO	**Muntilan TSDCO**	**Sragen TSDCO**
Jl. Bhayangkara No. 94/30, Majenang, Cilacap, Jawa Tengah-53257 Ph. (0280) 621211 Fax. (0280) 621211 E-mail kp2kp.majenang@pajak.go.id	Jl. Yasmudi No. 1, Muntilan, Magelang, Jawa Tengah-56411 Ph. (0293) 587047 Fax. (0293) 587047 E-mail kp2kp.muntilan@pajak.go.id	Jl. Raya Sukowati No. 84, Sine, Sragen, Jawa Tengah-57213 Ph. (0271) 891087, 893344 Fax. (0271) 891087 E-mail kp2kp.sragen@pajak.go.id
Banjarnegara TSDCO	**Wonogiri TSDCO**	**Wonosobo TSDCO**
Jl. Stadion No.2 RT.1/RW.1 Parakancanggah, Banjarnegara, Jawa Tengah-53451 Ph. (0286) 591097, 891155 Fax. (0286) 891155 E-mail kp2kp.banjarnegara@pajak.go.id	Jl. Mayjen Sutoyo No.6, Wonogiri, Jawa Tengah-57612 Ph. (0273) 321505 Fax. (0273) 321505 E-mail kp2kp.wonogiri@pajak.go.id	Jl. Bhayangkara No.8, Wonosobo, Jawa Tengah-56311 Ph. (0286) 321121 Fax. (0286) 321121 E-mail kp2kp.wonosobo@pajak.go.id

Special Region of Yogyakarta RTO

Jl. Ring Road Utara No.10,
Maguwoharjo, Depok, Sleman,
DI Yogyakarta-55282
Ph. (0274) 4333951, 4333953
Fax. (0274) 4333954

Yogyakarta TO	Bantul TO	Sleman TO
Jl. Panembahan Senopati No.20, Prawirodirjan, Gondomanan, DI Yogyakarta-55121 Ph. (0274) 380415, 373403 Fax. (0274) 380417 E-mail kpp.541@pajak.go.id	Jl. Urip Sumoharjo No.7, Bantul, DI Yogyakarta-55711 Ph. (0274) 368504, 368510 Fax. (0274) 368582 E-mail kpp.543@pajak.go.id	Jl. Ring Road Utara No.10, Maguwoharjo, Depok, Sleman, DI Yogyakarta-55282 Ph. (0274) 4333940 Fax. (0274) 4333957 E-mail kpp.542@pajak.go.id
Wates TO	**Wonosari TO**	
Jl. Wates-Purworejo Km. 4 Dalangan, Triharjo, Wates, Kulon Progo, DI Yogyakarta-55651 Ph. (0274) 2890242 Fax. (0274) 4333943 E-mail kpp.544@pajak.go.id	Jl. KH. Agus Salim No. 170b, Kepek, Wonosari, Gunung Kidul, DI Yogyakarta-55813 Ph. (0274) 394798, 394796 Fax. (0274) 393185 E-mail kpp.545@pajak.go.id	

Jawa Timur I RTO

Jl. Jagir Wonokromo No. 104,
Jagir, Wonokromo, Surabaya,
Jawa Timur-60244
Ph. (031) 8482480, 8481128
Fax. (031) 8481127

Surabaya MTO	Surabaya II MTO	Surabaya Sukomanunggal TO
Jl. Jagir Wonokromo No. 104, Jagir, Wonokromo, Surabaya, Jawa Timur-60244 Ph. (031) 8482651 Fax. (031) 8482557, 8482480 E-mail kpp.631@pajak.go.id	Jl. Dinoyo No. 111, Keputran, Tegalsari, Surabaya, Jawa Timur-60265 Ph. (031) 5614682, 5615558, 5614772 Fax. (031) 5687765 E-mail kpp.632@pajak.go.id	Jl. Bukit Darmo Golf No.1, Putat Gede, Sukomanunggal, Surabaya, Jawa Timur-60189 Ph. (031) 7347231, 7347234 Fax. (031) 7347232 E-mail kpp.604@pajak.go.id
Surabaya Krembangan TO	**Surabaya Pabean Cantikan TO**	**Surabaya Gubeng TO**
Jl. Indrapura No.5, Krembangan Selatan, Surabaya, Jawa Timur-60175 Ph. (031) 3556883, 3556879 Fax. (031) 3556880 E-mail kpp.605@pajak.go.id	Jl. Indrapura No.5, Krembangan Selatan, Surabaya, Jawa Timur-60175 Ph. (031) 3523093, 3523096 Fax. (031) 3571156 E-mail kpp.613@pajak.go.id	Jl. Sumatera No.22-24, Gubeng, Surabaya, Jawa Timur-60281 Ph. (031) 5031905 Fax. (031) 5031566 E-mail kpp.606@pajak.go.id
Surabaya Tegalsari TO	**Surabaya Sawahan TO**	**Surabaya Wonocolo TO**
Gedung Keuangan Negara II, Jl. Dinoyo No.111, Keputran, Tegalsari, Surabaya, Jawa Timur-60265 Ph. (031) 5615369, 5615385, 56153889 Fax. (031) 5615367 E-mail kpp.607@pajak.go.id	Gedung Keuangan Negara II, Jl. Dinoyo No.111, Keputran, Tegalsari, Surabaya, Jawa Timur-60265 Ph. (031) 5665230, 5665232, 5615385 Fax. (031) 5665230 E-mail kpp.614@pajak.go.id	Jl. Jagir Wonokromo No. 104, Jagir, Wonokromo, Surabaya, Jawa Timur-60244 Ph. (031) 8417629 Fax. (031) 8411692 E-mail kpp.609@pajak.go.id
Surabaya Genteng TO	**Surabaya Rungkut TO**	**Surabaya Karangpilang TO**
Graha Pacific Surabaya Lt.3, Jl. Jend. Basuki Rachmat No.87-91, Embong Kaliasin, Genteng, Surabaya, Jawa Timur-60271 Ph. (031) 5473302 Fax. (031) 5473302 E-mail kpp.611@pajak.go.id	Jl. Jagir Wonokromo No. 104, Jagir, Wonokromo, Surabaya, Jawa Timur-60244 Ph. (031) 8483197, 8483198 Fax. (031) 8483197 E-mail kpp.615@pajak.go.id	Jl. Jagir Wonokromo No. 100, Jagir, Wonokromo, Surabaya, Jawa Timur-60244 Ph. (031) 8483910, 8483915 Fax. (031) 8483914 E-mail kpp.618@pajak.go.id
Surabaya Mulyorejo TO		
Jl. Jagir Wonokromo No. 100, Jagir, Wonokromo, Surabaya, Jawa Timur-60244 Ph. (031) 8483906, 8483907, 8483909 Fax. (031) 8483905 E-mail kpp.619@pajak.go.id		

Jawa Timur II RTO

Jl. Raya Juanda No.37, Semambung,
Gedangan, Sidoarjo, Jawa Timur-61254
Ph. (031) 8672483, 8672484,
Fax. (031) 8672262

Sidoarjo MTO	Gresik MTO	Bojonegoro TO
Jl. Raya Juanda No.37, Semambung, Gedangan, Sidoarjo, Jawa Timur-61254 Ph. (031) 8686123 Fax. (031) 8686124 E-mail kpp.641@pajak.go.id	Jl. Dr. Wahidin Sudirohusodo No.700, Kembangan, Kebomas, Gresik, Jawa Timur-61124 Ph. (031) 3956640, 3956641 Fax. (031) 3956585 E-mail kpp.636@pajak.go.id	Jl. Teuku Umar No.17, Kadipaten, Bojonegoro, Jawa Timur-62111 Ph. (0353) 883661 Fax. (0353) 881380 E-mail kpp.601@pajak.go.id

Mojokerto TO	Jombang TO	Sidoarjo Barat TO
Jl. RA. Basuni Km. 5, Jampirogo, Sooko, Mojokerto, Jawa Timur-61361 Ph. (0321) 328481-82, 322051, 323329 Fax. (0321) 322864 E-mail kpp.602@pajak.go.id	Jl. Prof. Dr. Nurcholish Madjid No. 1, Cangkringrandu, Perak, Jombang, Jawa Timur-61461 Ph. (0321) 861609 Fax. (0321) 874490 E-mail kpp.649@pajak.go.id	Jl. Lingkar Barat Gelora Delta, Magersari, Sidoarjo, Jawa Timur-61212 Ph. (031) 8070620, 8959700, 8070618 Fax. (031) 8959800 E-mail kpp.603@pajak.go.id
Sidoarjo Selatan TO	**Sidoarjo Utara TO**	**Pamekasan TO**
Jl. Raya Jati No. 6, Pajunan, Sukodono, Sidoarjo, Jawa Timur-61216 Ph. (031) 8942136, 8942137 Fax. (031) 8941714 E-mail kpp.617@pajak.go.id	Jl. Pahlawan No. 55, Lemahputro, Sidoarjo, Jawa Timur-61213 Ph. (031) 8941013, 8962890 Fax. (031) 8941035 E-mail kpp.643@pajak.go.id	Jl. R. Abdul Aziz No. 111, Jungcangcang, Pamekasan, Pamekasan, Jawa Timur-69317 Ph. (0324) 322170, 322924 Fax. (0324) 322983 E-mail kpp.608@pajak.go.id
Gresik TO	**Madiun TO**	**Bangkalan TO**
Jl. Dr. Wahidin Sudirohusodo No.710, Kebomas, Gresik, Jawa Timur-61161 Ph. (031) 3952693, 3952694 Fax. (031) 3950254 E-mail kpp.642@pajak.go.id	Jl. D.I Panjaitan No.4, Pandean, Taman, Madiun, Jawa Timur-63133 Ph. (0351) 464914, 464131 Fax. (0351) 462623 E-mail kpp.621@pajak.go.id	Jl. Soekarno Hatta No.1, Kemayoran, Bangkalan, Bangkalan, Jawa Timur-69116 Ph. (031) 3095223 Fax. (031) 3061189 E-mail kpp.644@pajak.go.id
Lamongan TO	**Ngawi TO**	**Tuban TO**
Jl. Sunan Giri No. 72, Tumenggungan, Lamongan, Lamongan, Jawa Timur-62214 Ph. (0322) 316222 Fax. (0322) 314343 E-mail kpp.645@pajak.go.id	Jl. Jend. Ahmad Yani No.2, Klitik, Geneng, Ngawi, Jawa Timur-63271 Ph. (0351) 747697, 749097, 473289 Fax. (0351) 745243 E-mail kpp.646@pajak.go.id	Jl. Pahlawan No. 08, Gedongombo, Semanding, Tuban, Jawa Timur-62381 Ph. (0356) 333311, 328356, 328309, Fax. (0356) 333116 E-mail kpp.648@pajak.go.id
Ponorogo TO		
Jl. Gajah Mada No. 46, Sukodikraman, Ponorogo, Jawa Timur-63419 Ph. (0352) 488483 Fax. (0352) 462856 E-mail kpp.647@pajak.go.id		
Mojosari TSDCO	**Sumenep TSDCO**	**Caruban TSDCO**
Jl. Raya Gajah Mada Blok J No. 5, Seduri, Mojosari, Mojokerto, Jawa Timur-61382 Ph. (0321) 321062 Fax. (0321) 321063 E-mail kp2kp.mojosari@pajak.go.id	Jl. Trunojoyo No.135, Kota Sumenep, Jawa Timur-69417 Ph. (0328) 662031 Fax. (0328) 662032 E-mail kp2kp.sumenep@pajak.go.id	Jl. Alun Alun Timur No.3, Krajan, Mejayan, Madiun, Jawa Timur-63153 Ph. (0351) 462008, 463322 Fax. (0351) 465017 E-mail kp2kp.caruban@pajak.go.id
Sampang TSDCO	**Magetan TSDCO**	**Pacitan TSDCO**
Jl. Jamaludin No.2, Gunungsekar, Sampang, Jawa Timur-69213 Ph. (0323) 321615 Fax. (0323) 321615 E-mail kp2kp.sampang@pajak.go.id	Jl. Karya Dharma No.8, Ringinagung, Magetan, Jawa Timur-63351 Ph. (0351) 895093 Fax. (0351) 895093 E-mail kp2kp.magetan@pajak.go.id	Jl. Cut Meutia No.2, Ploso, Pacitan, Jawa Timur-63515 Ph. (0357) 881209 Fax. (0357) 881209 E-mail kp2kp.pacitan@pajak.go.id

Jawa Timur III RTO
Jl. S. Parman No. 100, Purwantoro, Blimbing, Malang, Jawa Timur-65122 Ph. (0341) 403461, 403333 Fax. (0341) 403463

Malang MTO	Kediri TO	Malang Selatan TO
Komp. Araya Business Center Kav.1, Jl. Raden Panji Suroso, Purwodadi, Blimbing, Malang, Jawa Timur-65126 Ph. (0341) 402021, 402022, 402026 Fax. (0341) 402027 E-mail kpp.651@pajak.go.id	Jl. Brawijaya No.6, Pocanan, Kota, Kediri, Jawa Timur-64123 Ph. (0354) 682063, 681464, 682042 Fax. (0354) 682052 E-mail kpp.622@pajak.go.id	Jl. Merdeka Utara No.3, Klojen, Malang, Jawa Timur-65119 Ph. (0341) 365167, 361971, 361121 Fax. (0341) 364407 E-mail kpp.623@pajak.go.id

Malang Utara TO	Batu TO	Pasuruan TO
Jl. Jaksa Agung Suprapto No.29-31, Klojen, Malang, Jawa Timur-65112 Ph. (0341) 364270, 364370, 357657 Fax. (0341) 356769 E-mail kpp.652@pajak.go.id	Jl. Cemara Dieng No.1, Sidomulyo, Batu, Jawa Timur-65317 Ph. (0341) 5105397, 5105405, 510750 Fax. (0341) 5104628 E-mail kpp.628@pajak.go.id	Jl. Panglima Sudirman No.29, Purworejo, Pasuruan, Jawa Timur-67115 Ph. (0343) 424125, 425901, 425902 Fax. (0343) 425902 E-mail kpp.624@pajak.go.id
Probolinggo TO	**Jember TO**	**Banyuwangi TO**
Jl. Mastrip No.169-171, Kanigaran, Probolinggo, Jawa Timur-67213 Ph. (0335) 420472, 420473 Fax. (0335) 420471 E-mail kpp.625@pajak.go.id	Jl. Karimata 54A, Sumbersari, Sumbersari, Jember, Jawa Timur-68121 Ph. (0331) 324907, 324908 Fax. (0331) 324906 E-mail kpp.626@pajak.go.id	Jl. Adi Sucipto No.27 A, Tulungkayu, Banyuwangi, Jawa Timur-68416 Ph. (0333) 428451, 416897, 428454 Fax. (0333) 428452 E-mail kpp.672@pajak.go.id
Tulungagung TO	**Blitar TO**	**Kepanjen TO**
Jl. Ki Mangun Sarkoro No. 17A, Beji, Boyolangu, Tulungagung, Jawa Timur-66218 Ph. (0355) 336668, 336692 Fax. (0355) 336687 E-mail kpp.629@pajak.go.id	Jl. Kenari Kav. 7 No.118, Plosokerep, Sanan Wetan, Blitar, Jawa Timur-66134 Ph. (0342) 816316 Fax. (0342) 816315 E-mail kpp.653@pajak.go.id	Jl. Raya Kepanjen - Pakisaji Km.4, Jatirejoyoso, Kepanjen, Malang, Jawa Timur-65163 Ph. (0341) 398393, 398333 Fax. (0341) 398350 E-mail kpp.654@pajak.go.id
Pare TO	**Situbondo TO**	**Singosari TO**
Jl. Hasanudin No.16, Dandangan, Kota, Kediri, Jawa Timur-64122 Ph. (0354) 682572, 691652 Fax. (0354) 684369 E-mail kpp.655@pajak.go.id	Jl. Argopuro No. 41, Mimbaan, Panji, Situbondo, Jawa Timur-68322 Ph. (0338) 671969, 672167, 671800 Fax. (0338) 673701 E-mail kpp.656@pajak.go.id	Jl. Raya Randuagung No. 12, Randuagung, Singosari, Malang, Jawa Timur-65153 Ph. (0341) 429923, 429225, 429929 Fax. (0341) 429950 E-mail kpp.657@pajak.go.id
Bangil TSDCO	**Kraksaan TSDCO**	**Lumajang TSDCO**
Jl. Sultan Agung No. 20, Bangil, Pasuruan, Jawa Timur-67156 Ph. (0343) 413777, 432222 Fax. (0343) 432223 E-mail kp2kp.bangil@pajak.go.id	Jl. Panglima Sudirman No.279, Kraksaan, Probolinggo, Jawa Timur-67282 Ph. (0335) 841661, 843371 Fax. (0335) 843371 E-mail kp2kp.kraksaan@pajak.go.id	Jl. Soekarno Hatta, Selokbesuki, Sukodono, Lumajang, Jawa Timur-67351 Ph. (0334) 881827 Fax. (0334) 881827 E-mail kp2kp.lumajang@pajak.go.id
Trenggalek TSDCO	**Wlingi TSDCO**	**Nganjuk TSDCO**
Jl. Abdul Rahman Saleh No. 8, Trenggalek, Jawa Timur-66316 Ph. (0355) 791446 Fax. (0355) 791446 E-mail kp2kp.trenggalek@pajak.go.id	Jl. Panglima Sudirman Ruko Sudirman Regency, Beru, Wlingi, Blitar, Jawa Timur-66184 Ph. (0342) 695424 Fax. (0342) 692822 E-mail kp2kp.wlingi@pajak.go.id	Jl. Dermojoyo No. 18, Payaman, Nganjuk, Jawa Timur-64418 Ph. (0358) 322103 Fax. (0358) 322103 E-mail kp2kp.nganjuk@pajak.go.id
Bondowoso TSDCO		
Jl. Santawi No.202, Tamansari, Bondowoso, Jawa Timur-68216 Ph. (0332) 421455, 420360 Fax. (0332) 422360 E-mail kp2kp.bondowoso@pajak.go.id		

Kalimantan Barat RTO
Jl. Jend. A. Yani No.1, Pontianak Tenggara, Pontianak, Kalimantan Barat-78124 Ph. (0561) 712787, 712786, 712790 Fax. (0561) 711144, 712785

Pontianak Barat TO	Pontianak Timur TO	Singkawang TO
Jl. Sultan Abdurrahman No.1, Sungai Bangkong, Pontianak Kota, Pontianak, Kalimantan Barat-78116 Ph. (0561) 734075, 733476, 734580 Fax. (0561) 734026 E-mail kpp.701@pajak.go.id	Jl. Letjen Sutoyo, Parit Tokaya, Pontianak Selatan, Pontianak, Kalimantan Barat-78121 Ph. (0561) 8106058 Fax. (0561) 8103666 E-mail kpp.707@pajak.go.id	Jl. Gusti Sulung Lelanang No.35, Pasiran, Singkawang Barat, Singkawang, Kalimantan Barat-79123 Ph. (0562) 636958 Fax. (0562) 635511 E-mail kpp.702@pajak.go.id
Ketapang TO	**Kubu Raya TO**	**Sanggau TO**
Jl. Letkol M. Tohir No.10, Tengah, Delta Pawan, Ketapang, Kalimantan Barat-78812 Ph. (0534) 32254 Fax. (0534) 32404 E-mail kpp.703@pajak.go.id	Jl. Sultan Abdurahman No.76, Akcaya, Pontianak Selatan, Pontianak, Kalimantan Barat-78121 Ph. (0561) 736735 Fax. (0561) 732321 E-mail kpp.704@pajak.go.id	Jl. Jend. Sudirman No. 45, Bunut, Sanggau Kapuas, Sanggau, Kalimantan Barat-78511 Ph. (0564) 23499 Fax. (0564) 23299 E-mail kpp.705@pajak.go.id
Sintang TO		
Jl. PKP Mujahidin No.3-6, Tanjung Puri, Sintang, Kalimantan Barat-78611 Ph. (0565) 21206 Fax. (0565) 21208 E-mail kpp.706@pajak.go.id		

Bengkayang TSDCO	Sambas TSDCO	Mempawah TSDCO
Jl. Guna Baru Trans Rangkang, Sebalo, Bengkayang, Kalimantan Barat-79211 Ph. (0562) 4442550 Fax. (0562) 4442550 E-mail kp2kp.bengkayang@pajak.go.id	Jl. Panji Anom No. 16, Desa Durian, Sambas, Kalimantan Barat-79462 Ph. (0562) 391016 Fax. (0562) 391016 E-mail kp2kp.sambas@pajak.go.id	Jl. G.M. Taufik No.3, Terusan, Mempawah Hilir, Pontianak, Kalimantan Barat-78912 Ph. (0561) 691065 Fax. (0561) 693006 E-mail kp2kp.mempawah@pajak.go.id
Ngabang TSDCO	**Sekadau TSDCO**	**Putussibau TSDCO**
Jl. Pemuda Dusun Tungkul, Hilir Kantor, Ngabang, Landak, Kalimantan Barat-79357 Ph. (0563) 2022766 Fax. (0563) 2022766 E-mail kp2kp.ngabang@pajak.go.id	Jl. Panglima Naga Blok D5 No. 10, Komplek Pasar Baru Mungguk, Sekadau Hilir, Sekadau, Kalimantan Barat-79582 Ph. (0564) 41601 Fax. (0564) 41600 E-mail kp2kp.sekadau@pajak.go.id	Jl. Komodor Yos Sudarso No.92, Putussibau, Kapuas Hulu, Kalimantan Barat-78753 Ph. (0567) 21236 Fax. (0567) 21137 E-mail kp2kp.putussibau@pajak.go.id
Nangapinoh TSDCO		
Jl. Provinsi Intang-Nanga Pinoh RT.04/RW.01, Sido Mulyo, Nanga Pinoh, Melawi, Kalimantan Barat-79672 Ph. (0568) 2020094 Fax. (0568) 2020094 E-mail kp2kp.nangapinoh@pajak.go.id		

Kalimantan Selatan & Tengah RTO

Jl. Lambung Mangkurat No.21,
Kertak Baru Ilir, Banjarmasin Tengah,
Banjarmasin, Kalimantan Selatan-70111
Ph. (0511) 3351072, 3351073
Fax. (0511) 3351077

Banjarmasin MTO	Palangkaraya TO	Sampit TO
Jl. H.Djok Mentaya No.23, Telawang, Banjarmasin Barat, Banjarmasin, Kalimantan Selatan-70112 Ph. (0511) 4245111 Fax. (0511) 4245222 E-mail kpp.123@pajak.go.id	Jl. Yos Sudarso No.5, Menteng, Jekan Raya, Palangkaraya, Kalimantan Tengah-73111 Ph. (0536) 3235712, 3235386 Fax. (0536) 3221028 E-mail kpp.711@pajak.go.id	Jl. Jend. A. Yani No.7, Mentawa Baru Hulu, Sampit, Kotawaringin Timur, Kalimantan Tengah-74322 Ph. (0531) 21341, 21172 Fax. (0531) 21308 E-mail kpp.712@pajak.go.id
Pangkalanbun TO	**Muara Teweh TO**	**Banjarmasin TO**
Jl. H.M. Rafi'i, Madurejo, Arut Selatan, Kotawaringin Barat, Kalimantan Tengah-74111 Ph. (0532) 25940, 25941 Fax. (0532) 25938 E-mail kpp.713@pajak.go.id	Jl. Jend. Ahmad Yani No.167, Melayu, Teweh Tengah, Barito Utara, Kalimantan Tengah-73811 Ph. (0519) 23219 Fax. (0519) 24456 E-mail kpp.714@pajak.go.id	Jl. Lambung Mangkurat No.21, Kertak Baru Ilir, Banjarmasin Tengah, Kalimantan Selatan-70111 Ph. (0511) 3351112, 3351118 Fax. (0511) 3351127 E-mail kpp.731@pajak.go.id
Banjarbaru TO	**Barabai TO**	**Batulicin TO**
Komp. Citra Megah, Jl. Jend. A. Yani Km. 33,8, Loktabat Selatan, Banjarbaru Utara, Banjarbaru, Kalimantan Selatan-70714 Ph. (0511) 4782833, 4780163 Fax. (0511) 4780963 E-mail kpp.732@pajak.go.id	Jl. Abdul Muis Redhani No.70, Mandingin, Barabai, Hulu Sungai Tengah, Kalimantan Selatan-71315 Ph. (0517) 41913, 41026 Fax. (0517) 41752 E-mail kpp.733@pajak.go.id	Plaza Batulicin, Jl. Raya Batulicin, Kampung Baru, Simpang Empat, Tanah Bumbu, Kalimantan Selatan-72212 Ph. (0518) 71971, 71725 Fax. (0518) 71736 E-mail kpp.734@pajak.go.id
Tanjung TO		
Jl. Ir. P.H. M. Noor, Mabuun Raya Terminal, Mabuun, Murung Pudak, Tabalong, Kalimantan Selatan-71571 Ph. (0526) 2021125 Fax. (0526) 2021250 E-mail kpp.735@pajak.go.id		

Kuala Kurun TSDCO	Kuala Kapuas TSDCO	Pulang Pisau TSDCO
Jl. Letjen Soeprapto No. 65, Tampang Tumbang Anjir, Kurun, Gunung Mas, Kalimantan Tengah-74511 Ph. (0537) 31299 Fax. (0537) 31299 E-mail kp2kp.kualakurun@pajak.go.id	Jl. Tambun Bungai No.31, Kapuas, Kalimantan Tengah-73516 Ph. (0513) 21105 Fax. (0513) 21040 E-mail kp2kp.kualakapuas@pajak.go.id	Jl. Darung Bawan No.57, Anjir, Kahayan Hilir, Pulang Pisau, Kalimantan Tengah-74811 Ph. (0513) 61493 Fax. (0513) 61068 E-mail kp2kp.pulangpisau@pajak.go.id
Kasongan TSDCO	**Kuala Pembuang TSDCO**	**Nanga Bulik TSDCO**
Komp. Perkantoran Pemda Kereng Humbang, Katingan, Kalimantan Tengah Ph. (0536) 4043549 Fax. (0536) 4043500 E-mail kp2kp.kasongan@pajak.go.id	Jl. Mayjen D.I. Panjaitan No. 3, Kuala Pembuang II, Seruyan Hilir, Seruyan, Kalimantan Tengah-74212 Ph. (0531) 21224 Fax. (0531) 21224 E-mail kp2kp.kualapembuang@pajak.go.id	Jl. A. Yani No. 59 RT.12A, Nanga Bulik, Bulik, Lamandau, Kalimantan Tengah-74662 Ph. (0532) 2071152 Fax. - E-mail kp2kp.nangabulik@pajak.go.id
Sukamara TSDCO	**Buntok TSDCO**	**Tamiang Layang TSDCO**
Jl. Legong, Mendawai, Sukamara, Kalimantan Tengah-74172 Ph. (0532) 26785 Fax. (0532) 26786 E-mail kp2kp.sukamara@pajak.go.id	Jl. Pelita Raya No.7, Dusun Selatan, Barito Selatan, Kalimantan Tengah Ph. (0525) 21575 Fax. (0525) 21214 E-mail kp2kp.buntok@pajak.go.id	Jl. A. Yani No.47, Tamiang Layang, Dusun Timur, Barito Timur, Kalimantan Tengah-73617 Ph. (0526) 2091418 Fax. (0526) 2091418 E-mail kp2kp.tamianglayang@pajak.go.id

Puruk Cahu TSDCO	Marabahan TSDCO	Pelaihari TSDCO
Jl. Jend. Sudirman No.265 RT 004 RW 003, Beriwit, Murung Raya, Kalimantan Tengah-73911 Ph. (0528) 3032481 Fax. (0528) 3032328 E-mail kp2kp.purukcahu@pajak.go.id	Jl. Puteri Junjung Buih No.34, Marabahan, Barito Kuala, Kalimantan Selatan-70513 Ph. (0511) 4799062 Fax. (0511) 4799062 E-mail kp2kp.marabahan@pajak.go.id	Jl. Gagas/ Haji Boejasin No.34, Angsau, Pelaihari, Tanah Laut, Kalimantan Selatan-70815 Ph. (0512) 21125 Fax. (0512) 21170 E-mail kp2kp.pelaihari@pajak.go.id
Martapura TSDCO	**Rantau TSDCO**	**Kandangan TSDCO**
Jl. Jend. A. Yani No.23, Km. 40, Martapura Kota, Banjar, Kalimantan Selatan-70614 Ph. (0511) 4721677 Fax. (0511) 4721722 E-mail -	Jl. Brigjend H. Hasan Basri Km. 1, Rantau Kiwa, Tapin Utara, Tapin, Kalimantan Selatan-71111 Ph. (0517) 31727 Fax. (0517) 32189 E-mail kp2kp.rantau@pajak.go.id	Jl. Pahlawan No.33, Kandangan Kota, Kandangan, Hulu Sungai Selatan, Kalimantan Selatan-71211 Ph. (0517) 21314 Fax. (0517) 21516 E-mail kp2kp.kandangan@pajak.go.id
Kotabaru TSDCO	**Paringin TSDCO**	**Amuntai TSDCO**
Jl. Brigjen Hasan Basri No. 5, Pulau Laut Utara, Kotabaru, Kalimantan Selatan-72113 Ph. (0754) 71733 Fax. (0754) 71733 E-mail -	Ruko Rica No.1-2, Jl. Ahmad Yani RT.11, Paringin Timur, Paringin, Balangan, Kalimantan Selatan-71615 Ph. (0526) 2094507 Fax. (0526) 2028318 E-mail kp2kp.paringin@pajak.go.id	Jl. Norman Umar No.42 RT.18, Amuntai, Hulu Sungai Utara, Kalimantan Selatan-71415 Ph. (0527) 61678 Fax. (0527) 61678 E-mail kp2kp.amuntai@pajak.go.id

Kalimantan Timur & Utara RTO		
Jl. Ruhui Rahayu No.01 Ring Road, Gunung Bahagia, Balikpapan Selatan, Balikpapan, Kalimantan Timur-76114 Ph. (0542) 8860721, 8860723 Fax. (0542) 8860722		
Balikpapan MTO	**Balikpapan Barat TO**	**Balikpapan Timur TO**
Jl. Ruhui Rahayu No.01 Ring Road, Gunung Bahagia, Balikpapan Selatan, Balikpapan, Kalimantan Timur-76114 Ph. (0542) 8860700 Fax. (0542) 8860701, 8860702 E-mail kpp.725@pajak.go.id	Sudirman Office Park, Jl. Jend. Sudirman No.889, Damai Bahagia, Balikpapan Selatan, Balikpapan, Kalimantan Timur-76114 Ph. (0542) 8211945 Fax. (0542) 8211730 E-mail kpp.729@pajak.go.id	Jl. Ruhui Rahayu No.01 Ring Road, Gunung Bahagia, Balikpapan Selatan, Balikpapan, Kalimantan Timur-76114 Ph. (0542) 8860711 Fax. (0542) 8860716 E-mail kpp.721@pajak.go.id
Samarinda Ilir TO	**Samarinda Ulu TO**	**Tarakan TO**
Jl. MT. Haryono No.17, Air Putih, Samarinda Ulu, Samarinda, Kalimantan Timur-75124 Ph. (0541) 7779429 Fax. (0541) 754313 E-mail kpp.722@pajak.go.id	Jl. MT. Haryono No.17, Air Putih, Samarinda Ulu, Samarinda, Kalimantan Timur-75124 Ph. (0541) 2087320 Fax. (0541) 2087321 E-mail kpp.741@pajak.go.id	Jl. Jend. Sudirman No.104, Selumit, Tarakan Tengah, Tarakan, Kalimantan Timur-77113 Ph. (0551) 23830, 23700, 23827 Fax. (0551) 51130 E-mail kpp.723@pajak.go.id
Bontang TO	**Penajam TO**	**Tanjung Redeb TO**
Jl. Jend. Sudirman No.54, Tanjung Laut, Bontang Selatan, Bontang, Kalimantan Timur-75321 Ph. (0548) 20139 Fax. (0548) 27716 E-mail kpp.722@pajak.go.id	Jl. A. Yani No. 1, Gunung Sari Ilir, Balikpapan Tengah, Balikpapan, Kalimantan Timur-76121 Ph. (0542) 418137, 421800 Fax. (0542) 730144 E-mail kpp.726@pajak.go.id	Jl. Jend. Sudirman No.104, Pamusian, Tarakan Tengah, Tarakan, Kalimantan Utara-77113 Ph. (0551) 23826 Fax. (0551) 23825 E-mail kpp.727@pajak.go.id
Tenggarong TO		
Jl. Basuki Rahmat No.42, Sungai Pinang Luar, Samarinda Kota, Samarinda, Kalimantan Timur-75117 Ph. (0541) 743101 Fax. (0541) 741431 E-mail kpp.728@pajak.go.id		

Nunukan TSDCO	Sangatta TSDCO	Tanah Grogot TSDCO
Jl. RE. Martadinata No. 73 RT.06, Nunukan, Kalimantan Timur-77482 Ph. (0556) 21020 Fax. (0556) 21020 E-mail kp2kp.nunukan@pajak.go.id	Jl. Karya Etam No.11B, Sangatta Utara, Kutai Timur, Kalimantan Timur-75611 Ph. (0549) 24383 Fax. (0549) 24383 E-mail kp2kp.sangatta@pajak.go.id	Jl. Jend. Sudirman No.70, Tanah Grogot, Paser, Kalimantan Timur-76211 Ph. (0543) 21202 Fax. (0543) 21202 E-mail kp2kp.tanahgrogot@pajak.go.id
Tanjung Selor TSDCO	**Malinau TSDCO**	**Sendawar TSDCO**
Jl. Kolonel Soetadji Tanjung, Tanjung Selor Ilir, Bulungan, Kalimantan Utara-77212 Ph. (0552) 21262 Fax. (0552) 21262 E-mail kp2kp.tanjungselor@pajak.go.id	Jl. Raja Pandita RT.11, Malinau Hulu, Malinau Kota, Kalimantan Utara-77554 Ph. (0553) 2023311 Fax. (0553) 2023312 E-mail kp2kp.malinau@pajak.go.id	Komplek Business Centre Tinggi Diraja, Sendawar Blok A 19-20, Barong Tongkok, Kutai Barat, Kalimantan Timur-75776 Ph. (0545) 41563 Fax. (0545) 41563 E-mail kp2kp.sendawar@pajak.go.id

Sulawesi Selatan, Barat, & Tenggara RTO

Gedung Keuangan Negara
Jl. Urip Sumoharjo Km.4, Karuwisi Utara,
Panakkukang, Makassar,
Sulawesi Selatan-90232
Ph. (0411) 456131, 456132
Fax. (0411) 456132

Makassar MTO	Makassar Utara TO	Makassar Barat TO
Gedung Keuangan Negara Jl. Urip Sumoharjo Km.4, Karuwisi Utara, Panakkukang, Makassar, Sulawesi Selatan-90232 Ph. (0411) 423366 Fax. (0411) 423662 E-mail kpp.812@pajak.go.id	Gedung Keuangan Negara Jl. Urip Sumoharjo Km.4, Karuwisi Utara, Panakkukang, Makassar, Sulawesi Selatan-90232 Ph. (0411) 456954, 456135 Fax. (0411) 456954 E-mail kpp.801@pajak.go.id	Jl. Balaikota No.15, Baru, Ujung Pandang, Makassar, Sulawesi Selatan-90111 Ph. (0411) 3634315, 3634316 Fax. (0411) 3636066 E-mail kpp.804@pajak.go.id
Makassar Selatan TO	**Parepare TO**	**Palopo TO**
Gedung Keuangan Negara Jl. Urip Sumoharjo Km.4, Karuwisi Utara, Panakkukang, Makassar, Sulawesi Selatan-90232 Ph. (0411) 441680, 441681 Fax. (0411) 441259, 441260 E-mail kpp.805@pajak.go.id	Jl. Chalik No. 04, Lumpue, Bacukiki Barat, Parepare, Sulawesi Selatan-91123 Ph. (0421) 22866 Fax. (0421) 22243 E-mail kpp.802@pajak.go.id	Jl. Andi Djemma No. 131, Salekoe, Wara Timur, Palopo, Sulawesi Selatan-91921 Ph. (0471) 21060, 23519 Fax. (0471) 22582 E-mail kpp.803@pajak.go.id
Bulukumba TO	**Bantaeng TO**	**Watampone TO**
Jl. Sultan Hasanuddin, Bintarore, Ujung Bulu, Bulukumba, Sulawesi Selatan-92514 Ph. (0413) 81985, 84046 Fax. (0413) 82161 E-mail kpp.806@pajak.go.id	Jl. Andi Mannappiang, Lamalaka, Bantaeng, Sulawesi Selatan-92412 Ph. (0413) 21189 Fax. (0413) 22049 E-mail kpp.807@pajak.go.id	Jl. Ahmad Yani No. 09, Macanang, Tanete Riattang Barat, Bone, Sulawesi Selatan-92733 Ph. (0481) 21047 Fax. (0481) 21167 E-mail kpp.808@pajak.go.id
Maros TO	**Kendari TO**	**Majene TO**
Jl. Jend. Sudirman Km. 28, Pettuade, Turikale, Maros, Sulawesi Selatan-90516 Ph. (0411) 373069 Fax. (0411) 372536 E-mail kpp.809@pajak.go.id	Jl. Saosao No. 188, Bende, Kadia, Kendari, Sulawesi Tenggara-93117 Ph. (0401) 3125550 Fax. (0401) 3126230 E-mail kpp.811@pajak.go.id	Jl. Jend. Sudirman No.81, Majene, Banggae Timur, Majene, Sulawesi Barat-91412 Ph. (0422) 21097 Fax. (0422) 22608 E-mail kpp.813@pajak.go.id

Mamuju TO	Kolaka TO	Baubau TO
Jl.Urip Sumoharjo No. 46, Karema, Mamuju, Mamuju, Sulawesi Barat-915512 Ph. (0426) 2324874 Fax. (0426) 2324875 E-mail kpp.814@pajak.go.id	Jl. Diponegoro No.35, Benua-Benua, Kendari Barat, Sulawesi Tenggara-93123 Ph. (0401) 3121014, 3122099 Fax. (0401) 3122090 E-mail kpp.815@pajak.go.id	Jl. Betoambari No.33-35, Lamangga, Murhum, Bau-Bau, Sulawesi Tenggara-93725 Ph. (0402) 2821639, 2821274 Fax. (0402) 2821204 E-mail kpp.816@pajak.go.id
Enrekang TSDCO	**Pinrang TSDCO**	**Sidrap TSDCO**
Jl. Buttu Juppandang No. 85, Jupandang, Enrekang, Sulawesi Selatan-91711 Ph. (0420) 22243 Fax. (0420) 21487 E-mail -	Jl. Jend. Sukowati No.30, Sipatokkong, Watang Sawitto, Pinrang, Sulawesi Selatan-91218 Ph. (0421) 921566 Fax. (0421) 922668 E-mail -	Jl. Ganggawa No.40, Pangkajene, Maritengngae, Sidenreng Rappang, Sulawesi Selatan-91611 Ph. (0421) 90833 Fax. - E-mail kp2kp.sidrap@pajak.go.id
Malili TSDCO	**Masamba TSDCO**	**Makale TSDCO**
Jl. Soekarno Hatta, Puncak Indah, Malili, Luwu Timur, Sulawesi Selatan-92936 Ph. (0474) 321649 Fax. (0474) 321649 E-mail kp2kp.malili@pajak.go.id	Jl. Andi Djemma No.65, Bone, Masamba, Luwu Utara, Sulawesi Selatan-92914 Ph. (0473) 22261 Fax. (0473) 22261 E-mail -	Jl. Pongtiku No.26, Karassik, Rantepao, Toraja Utara, Sulawesi Selatan Ph. (0423) 21400 Fax. (0423) 21400 E-mail -
Benteng TSDCO	**Sinjai TSDCO**	**Bontosunggu TSDCO**
Jl. Ki Hajar Dewantara No. 19, Benteng, Kepulauan Selayar, Sulawesi Selatan-92812 Ph. (0414) 21318 Fax. (0414) 21318 E-mail -	Jl. Basuki Rahmat RT.II/RW.I, Biringere, Sinjai Utara, Sinjai, Sulawesi Selatan-92611 Ph. (0428) 23419 Fax. (0428) 23419 E-mail -	Jl. Pahlawan No.17, Empoang, Binamu, Jeneponto, Sulawesi Selatan-92311 Ph. (0419) 21277 Fax. (0419) 21450 E-mail -
Sungguminasa TSDCO	**Takalar TSDCO**	**Watansoppeng TSDCO**
Jl. Mesjid Raya No.24, Sungguminasa, Somba Opu, Gowa, Sulawesi Selatan-92111 Ph. (0411) 861143 Fax. (0411) 883710 E-mail -	Jl. Badawing Dg. Ngampa No.12, Patallassang, Takalar, Sulawesi Selatan-92211 Ph. (0418) 21880 Fax. (0418) 21880 E-mail -	Jl. Pemuda No.9, Lemba, Lalabata, Soppeng, Sulawesi Selatan-90811 Ph. (0484) 21272, 21023 Fax. - E-mail -
Sengkang TSDCO	**Pangkajene TSDCO**	**Unaaha TSDCO**
Jl. Nusa Indah No. 2, Tempe, Wajo, Sulawesi Selatan-90912 Ph. (0485) 21169 Fax. - E-mail -	Jl. Kemakmuran, Mappasaile, Pangkajene Kepulauan, Sulawesi Selatan-90617 Ph. (0410) 324478 Fax. (0410) 324479 E-mail -	Jl. Diponegoro No.148, Unaaha, Konawe, Sulawesi Tenggara-93415 Ph. (0408) 2422018 Fax. (0408) 2422018 E-mail -
Polewali TSDCO	**Mamasa TSDCO**	**Pasangkayu TSDCO**
Jl. Dr. Ratulangi Poros Polewali Mamasa, Darma, Polewali Mandar, Sulawesi Barat-91311 Ph. (0428) 21728 Fax. (0428) 21728 E-mail kp2kp.polewali@pajak.go.id	Jl. Poros Mamasa, Osango, Mamasa, Sulawesi Barat-91362 Ph. (0428) 2841028 Fax. - E-mail kp2kp.mamasa@pajak.go.id	Jl. Abdul Muis, Pasangkayu, Mamuju Utara, Sulawesi Barat-91571 Ph. (0457) 7031859 Fax. (0457) 7031859 E-mail kp2kp.pasangkayu@pajak.go.id
Lasusua TSDCO	**Rumbia TSDCO**	**Raha TSDCO**
Jl. Jalur II Pasar Sentral Lacaria, Lasusua, Kolaka Utara, Sulawesi Tenggara-93911 Ph. (0405) 2330025 Fax. - E-mail -	Jl. Yos Sudarso, Lameroro, Rumbia, Bombana, Sulawesi Tenggara-93771 Ph. 08114030800 Fax. - E-mail -	Jl. Kelinci No.2, Raha , Katobu, Muna, Sulawesi Tenggara-93613 Ph. (0403) 2521180 Fax. (0403) 2521180 E-mail -

Sulawesi Utara, Tengah, Gorontalo, & Maluku Utara RTO

Jl. 17 Agustus No. 17, Teling Atas,
Wanea, Manado,
Sulawesi Utara-95119
Ph. (0431) 851785, 862742
Fax. (0431) 851803

Manado TO	Gorontalo TO	Bitung TO
Jl. Gunung Klabat, Tanjung Batu, Wanea, Manado, Sulawesi Utara-95117 Ph. (0431) 851621, 862280 Fax. (0431) 875876 E-mail kpp.270@pajak.go.id	Jl. Arif Rahman Hakim No.34, Dulalowo Timur, Kota Tengah, Gorontalo-96128 Ph. (0435) 830010 Fax. (0435) 830009, 830245 E-mail kpp.822@pajak.go.id	Jl. Raya Samratulangi, Bitung Barat II, Maesa, Bitung, Sulawesi Utara-95511 Ph. (0438) 21223, 30250 Fax. (0438) 30250 E-mail kpp.823@pajak.go.id
Kotamobagu TO	**Tahuna TO**	**Palu TO**
Jl. Paloko Kinalang, Kotobangon, Kotamobagu Timur, Kotamobagu, Sulawesi Utara-95712 Ph. (0434) 2601477 Fax. (0434) 2601677 E-mail kpp.824@pajak.go.id	Jl. Tatehe No. 6, Santiago, Tahuna, Kepulauan Sangihe, Sulawesi Utara-95811 Ph. (0432) 24472, 24473 Fax. (0432) 24472, 24473 E-mail kpp.825@pajak.go.id	Jl. Prof. Moh. Yamin No.35, Tatura Utara, Palu Selatan, Palu, Sulawesi Tengah-94111 Ph. (0451) 8193232 Fax. (0451) 8193016 E-mail kpp.831@pajak.go.id
Luwuk TO	**Poso TO**	**Tolitoli TO**
Jl. Yos Sudarso No.14, Keraton, Luwuk, Banggai, Sulawesi Tengah-94711 Ph. (0461) 22078,23028 Fax. (0461) 22098 E-mail kpp.832@pajak.go.id	Jl. Kasuari Kompleks Perkantoran Bumi Fonuasingko, Bente, Bungku Tengah, Morowali, Sulawesi Tengah-94973 Ph. (0452) 21385, 21387 Fax. (0452) 21224 E-mail kpp.833@pajak.go.id	Jl. Magamu No.102, Tuweley, Baolan, Toli-Toli, Sulawesi Tengah-94515 Ph. (0453) 23764, 23765 Fax. (0453) 23764 E-mail kpp.834@pajak.go.id
Ternate TO	**Tobelo TO**	
Jl. Yos Sudarso No.1, Kampung Pisang, Ternate Tengah, Maluku Utara-97712 Ph. (0921) 3121070, 3121352 Fax. (0921) 3122358 E-mail kpp.942@pajak.go.id	Jl. Kemakmuran, Gosoma, Tobelo, Halmahera Utara, Maluku Utara-97762 Ph. (0924) 2623614 Fax. (0924) 2623882 E-mail kpp.943@pajak.go.id	
Tomohon TSDCO	**Limboto TSDCO**	**Marissa TSDCO**
Jl. Raya Tomohon Kakaskasen, Tomohon Utara, Sulawesi Utara Ph. (0431) 353171 Fax. (0431) 353172 E-mail kp2kp.tomohon@pajak.go.id	Jl. DI Panjaitan, Limboto, Gorontalo-96211 Ph. (0435) 882479 Fax. (0435) 881038 E-mail kp2kp.limboto@pajak.go.id	Jl. Trans Sulawesi, Teratai, Marisa, Pohuwato, Gorontalo-96266 Ph. (0443) 210285 Fax. (0443) 210286 E-mail kp2kp.marissa@pajak.go.id
Tilamuta TSDCO	**Tondano TSDCO**	**Amurang TSDCO**
Jl. Trans Sulawesi, Desa Lamu, Lamu, Tilamuta, Boalemo, Gorontalo-96263 Ph. (0443) 211095 Fax. (0443) 211095 E-mail kp2kp.tilamuta@pajak.go.id	Jl. Manguni, Wewelen, Tondano Barat, Minahasa, Sulawesi Utara-95615 Ph. (0431) 321060 Fax. (0431) 321060 E-mail kp2kp.tondano@pajak.go.id	Jl. Trans Sulawesi, Desa Pondang, Amurang Timur, Minahasa Selatan, Sulawesi Utara-95954 Ph. (0430) 22780 Fax. - E-mail kp2kp.amurang@pajak.go.id
Talaud TSDCO	**Banawa TSDCO**	**Parigi TSDCO**
Jl. Melongguane Barat, Melonguane, Kepulauan Talaud, Sulawesi Utara-95885 Ph. (0432) 24472, 24473 Fax. (0432) 24472 E-mail kp2kp.talaud@pajak.go.id	Desa Gunung Bale, Banawa, Donggala, Sulawesi Tengah-94351 Ph. (0457) 71926 Fax. - E-mail kp2kp.banawa@pajak.go.id	Jl. Trans Sulawesi, Parigi, Parigi Moutong, Sulawesi Tengah-94471 Ph. (0450) 21220 Fax. (0450) 22121 E-mail kp2kp.parigi@pajak.go.id

Banggai TSDCO	Bungku TSDCO	Buol TSDCO
Jl. Mampaliasan No. 17, Lompio, Banggai, Banggai Kepulauan, Sulawesi Tengah-94891 Ph. (0462) 21885 Fax. (0462) 21190 E-mail kp2kp.banggai@pajak.go.id	Jl. Pulau Kalimantan No.23, Gebang Rejo, Poso Kota, Poso, Sulawesi Tengah-94619 Ph. (0465) 2710333 Fax. (0465) 2710333 E-mail kp2kp.bungku@pajak.go.id	Jl. A B Timumun No.18, Buol, Sulawesi Tengah-94563 Ph. (0445) 211290 Fax. (0445) 211298 E-mail kp2kp.buol@pajak.go.id
Sanana TSDCO	**Tidore TSDCO**	**Labuha TSDCO**
Jl. Jend. Besar Soeharto, Fogi, Sanana, Kepulauan Sula, Maluku Utara-97795 Ph. (0929) 2221494 Fax. (0929) 2221494 E-mail kp2kp.sanana@pajak.go.id	Jl. Jend. Ahmad Yani, Soa Sio, Tidore , Tidore Kepulauan, Maluku Utara Ph. (0920) 61045 Fax. (0920) 61045 E-mail kp2kp.tidore@pajak.go.id	Jl. Usmansyah No.3, Labuha, Halmahera Selatan, Maluku Utara Ph. (0921) 3121352 Fax. - E-mail kp2kp.labuha@pajak.go.id
Maba TSDCO		
Jl. Trans Kota Maba, Maba, Halmahera Timur, Maluku Utara-97862 Ph. (0921) 6122402 Fax. – E-mail kp2kp.maba@pajak.go.id		

Bali RTO		
Gedung Keuangan Negara II, Jl. Kapten Tantular No. 4, Dangin Puri Klod, Denpasar Timur, Denpasar, Bali-80234 Ph. (0361) 263894, 263893, 221455 Fax. (0361) 263895		
Denpasar MTO	**Denpasar Barat TO**	**Denpasar Timur TO**
Jl. Raya Puputan No.29, Dangin Puri Klod, Denpasar Timur, Denpasar, Bali-80234 Ph. (0361) 227333, 262222 Fax. (0361) 226999, 239699 E-mail kpp.904@pajak.go.id	Jl. Raya Puputan No.13, Dangin Puri Klod, Denpasar Timur, Denpasar, Bali-80234 Ph. (0361) 239638 Fax. (0361) 229351 E-mail kpp.901@pajak.go.id	Gedung Keuangan Negara II, Jl. Kapten Tantular No. 4, Dangin Puri Klod, Denpasar Timur, Denpasar, Bali-80234 Ph. (0361) 263892 Fax. (0361) 221285 E-mail kpp.903@pajak.go.id
Singaraja TO	**Badung Selatan TO**	**Badung Utara TO**
Gedung Keuangan Negara, Jl. Udayana No. 10, Banyuasri, Buleleng, Bali-81116 Ph. (0362) 27380 Fax. (0362) 22241 E-mail kpp.902@pajak.go.id	Gedung Keuangan Negara II, Jl. Kapten Tantular No. 4, Dangin Puri Klod, Denpasar Timur, Denpasar, Bali-80234 Ph. (0361) 263891, 221237 Fax. (0361) 234803 E-mail kpp.905@pajak.go.id	Jl. Ahmad Yani No.100, Dangin Puri Kaja, Denpasar Utara, Denpasar, Bali-80231 Ph. (0361) 7804483, 7804482, 226749 Fax. (0361) 230007 E-mail kpp.906@pajak.go.id
Gianyar TO	**Tabanan TO**	
Jl. Dharma Giri, Buruan, Blahbatuh, Gianyar, Bali-80581 Ph. (0361) 943586 Fax. (0361) 948002 E-mail kpp.907@pajak.go.id	Jl. Gatot Subroto No.2, Banjar Anyar, Kediri, Tabanan, Bali-82123 Ph. (0361) 9314794 Fax. (0361) 9311104 E-mail kpp.908@pajak.go.id	

Kerobokan TSDCO	Ubud TSDCO	Amlapura TSDCO
Jl. Raya Uluwatu No.4, Kelan Tuban, Kuta, Badung, Bali-80361 Ph. (0361) 705768, 702797 Fax. (0361) 702797 E-mail kp2kp.kerobokan@pajak.go.id	Jl. Raya Teges, Goa Gajah, Gianyar, Bali-80582 Ph. (0361) 978498 Fax. (0361) 978498 E-mail kp2kp.ubud@pajak.go.id	Jl. Sultan Agung No.3, Amlapura, Karangasem, Bali-80811 Ph. (0363) 21339 Fax. (0363) 21339 E-mail kp2kp.amlapura@pajak.go.id
Negara TSDCO		
Jl. Mayor Sugianyar No.11, Negara, Jembrana, Bali-82217 Ph. (0365) 41121 Fax. (0365) 41121 E-mail kp2kp.negara@pajak.go.id		

Nusa Tenggara RTO		
Jl. Jend. Sudirman No.36, Rembiga, Selaparang , Mataram, Nusa Tenggara Barat-83124 Ph. (0370) 647862 Fax. (0370) 647883		
Mataram Barat TO	**Mataram Timur TO**	**Raba Bima TO**
Jl. Raya Langko No. 74, Pejeruk, Ampenan, Mataram, Nusa Tenggara Barat-83113 Ph. (0370) 633075, 633006 Fax. (0370) 633724 E-mail kpp.911@pajak.go.id	Jl. Pejanggik No. 60, Pejanggik, Mataram, Nusa Tenggara Barat-83127 Ph. (0370) 631431, 632652 Fax. (0370) 625848 E-mail kpp.914@pajak.go.id	Jl. Soekarno Hatta No.17, Rabangodu Utara, Raba, Bima, Nusa Tenggara Barat-84113 Ph. (0374) 43233, 43681 Fax. (0374) 43227 E-mail kpp.912@pajak.go.id
Sumbawa Besar TO	**Praya TO**	**Maumere TO**
Jl. Garuda No.70-72, Labuan Sumbawa, Labuhan Badas, Sumbawa, Nusa Tenggara Barat-84316 Ph. (0371) 626393, 625139 Fax. (0371) 21230 E-mail kpp.913@pajak.go.id	Jl. Diponegoro No. 38, Praya, Lombok Tengah, Nusa Tenggara Barat-83511 Ph. (0370) 653344 Fax. (0370) 655366 E-mail kpp.915@pajak.go.id	Jl. El Tari, Kota Uneng, Alok, Sikka, Nusa Tenggara Timur-86113 Ph. (0382) 21336, 21857 Fax. (0382) 21373 E-mail kpp.921@pajak.go.id
Kupang TO	**Ende TO**	**Ruteng TO**
Jl. Palapa No. 8, Oebobo, Oebobo, Kupang, Nusa Tenggara Timur-85111 Ph. (0380) 833165, 833568 Fax. (0380) 833211 E-mail kpp.922@pajak.go.id	Jl. El Tari No.4, Mautapaga, Ende Selatan, Ende, Nusa Tenggara Timur-86317 Ph. (0381) 21429, 24574 Fax. (0381) 21050 E-mail kpp.923@pajak.go.id	Jl. Frans Nala, Cowang Dereng, Labuan Bajo, Komodo, Manggarai Barat, Nusa Tenggara Timur-86763 Ph. (0385) 22564 Fax. (0385) 22564 E-mail kpp.924@pajak.go.id
Atambua TO	**Waingapu TO**	
Jl. DR. G. A. Siwabessy, Umanen, Atambua Barat, Belu, Nusa Tenggara Timur-85111 Ph. (0389) 21372 Fax. - E-mail kpp.925@pajak.go.id	Jl. Ahmad Yani No. 34, Matawai, Waingapu, Sumba Timur, Nusa Tenggara Timur-87116 Ph. (0387) 62893, 62921 Fax. (0387) 62892 E-mail kpp.926@pajak.go.id	
Gerung TSDCO	**Dompu TSDCO**	**Taliwang TSDCO**
Jl. Arif Rahman Hakim No.49, Mataram, Nusa Tenggara Barat-83128 Ph. (0370) 640909 Fax. (0370) 642525 E-mail kp2kp.gerung@pajak.go.id	Jl. Beringin No.45, Bada, Dompu, Nusa Tenggara Barat-84211 Ph. (0373) 21161 Fax. (0373) 21161 E-mail kp2kp.dompu@pajak.go.id	Jl. Pendidikan, Telaga Bertong, Taliwang, Sumbawa Barat, Nusa Tenggara Barat-84455 Ph. (0372) 8283211 Fax. (0372) 81346 E-mail kp2kp.taliwang@pajak.go.id

Selong TSDCO	Larantuka TSDCO	Baa TSDCO
Jl. Prof. M. Yamin No.59, Selong, Lombok Timur, Nusa Tenggara Barat-83612 Ph. (0376) 21398 Fax. (0376) 21651 E-mail kp2kp.selong@pajak.go.id	Jl. Basuki Rahmat No.45A, Larantuka, Flores Timur, Nusa Tenggara Timur-86218 Ph. (0383) 21129, 21128 Fax. (0383) 21129 E-mail kp2kp.larantuka@pajak.go.id	Jl. Raya Baa Busalangga Komp. Ruko Utomo, Mokdale, Lobalain, Rote Ndao, Nusa Tenggara Timur-85914 Ph. (0380) 871040 Fax. (0380) 871040 E-mail kp2kp.baa@pajak.go.id
Kalabahi TSDCO	**Bajawa TSDCO**	**Labuan Bajo TSDCO**
Jl. Diponegoro No.19, Kalabahi Tengah, Teluk Mutiara, Alor, Nusa Tenggara Timur-85812 Ph. (0386) 21048, 21572 Fax. (0386) 21048 E-mail kp2kp.kalabahi@pajak.go.id	Jl. S. Parman, Trikora, Bajawa, Ngada, Nusa Tenggara Timur-86414 Ph. (0384) 21216 Fax. (0384) 21452 E-mail kp2kp.bajawa@pajak.go.id	Jl. Yos Sudarso No.26, Mbaumuku Langke Rembong, Manggarai, Nusa Tenggara Timur-86511 Ph. (0385) 22564 Fax. (0385) 22564 E-mail kp2kp.labuanbajo@pajak.go.id
Soe TSDCO	**Waikabubak TSDCO**	
Jl. W. C. H. Oematan, Kesetnana, Mollo Selatan, Timor Tengah Selatan, Nusa Tenggara Timur-85542 Ph. (0388) 21345 Fax. (0388) 21204 E-mail kp2kp.soe@pajak.go.id	Jl. Bhayangkara No.83A, Waikabubak, Sumba Barat, Nusa Tenggara Timur-87211 Ph. (0387) 21019 Fax. (0387) 21019 E-mail kp2kp.waikabubak@pajak.go.id	

Papua, Papua Barat, & Maluku RTO

Jl. Raya Abepura Kotaraja, Entrop,
Jayapura Selatan, Papua-99224
Ph. (0967) 589173, 589174 , 589178
Fax. (0967) 589175

Ambon TO	Sorong TO	Jayapura TO
Gedung Keuangan Negara, Jl. Raya Patimura No. 18, Uritetu, Sirimau, Ambon, Maluku-97124 Ph. (0911) 344345, 344362 Fax. (0911) 344362 E-mail kpp.941@pajak.go.id	Jl. Jend. Sudirman No.26, Remu Selatan, Sorong Manoi, Sorong, Papua Barat-98415 Ph. (0951) 321417 Fax. (0951) 322424 E-mail kpp.951@pajak.go.id	Jl. Otonom No.3 Kotaraja (Depan Gedung Otonom), Entrop, Jayapura Selatan, Papua-99224 Ph. (0967) 5186231, 5186123 Fax. (0967) 5185833 E-mail kpp.952@pajak.go.id
Timika TO	**Biak TO**	**Manokwari TO**
Jl. Cendrawasih No.2A, Kwamki, Mimika Baru, Mimika, Papua -99910 Ph. (0901) 323453 Fax. (0901) 323847 E-mail kpp.953@pajak.go.id	Jl. Adibai No.1, Sumberker, Samofa, Biak Numfor, Papua-98117 Ph. (0981) 25120, 25121 Fax. (0981) 23681 E-mail kpp.954@pajak.go.id	Gedung Keuangan Negara, Jl. Brigjen Marinir Abraham o. Atururi, Anday, Manokwari Selatan, Papua Barat-98315 Ph. (0986) 2210613 Fax. (0986) 2210613 E-mail kpp.955@pajak.go.id
Merauke TO		
Jl. Raya Mandala Muli, Seinggu Jaya, Rimba Jaya, Merauke, Papua-99616 Ph. (0971) 325344 Fax. (0971) 325345 E-mail kpp.956@pajak.go.id		
Namlea TSDCO	**Masohi TSDCO**	**Piru TSDCO**
Jl. Nametek, Namlea, Buru, Maluku Ph. (0913) 22083 Fax. (0913) 22083 E-mail kp2kp.namlea@pajak.go.id	Jl. Geser No. 3, Namaelo, Masohi, Maluku Tengah, Maluku-97511 Ph. (0914) 21190 Fax. (0914) 21160 E-mail kp2kp.masohi@pajak.go.id	Jl. Lintas Seram, Piru, Seram Barat, Seram Bagian Barat, Maluku-97562 Ph. (0911) 36221 Fax. - E-mail kp2kp.piru@pajak.go.id

Bula TSDCO	Dobo TSDCO	Langgur TSDCO
Jl. Rumah Tiga RT.03/RW.02, Bula, Seram Bagian Timur, Maluku-97554 Ph. (0915) 21057 Fax. (0915) 21058 E-mail kp2kp.bula@pajak.go.id	Jl. Rabiajala No.45, Dobo, Kepulauan Aru, Maluku-97662 Ph. (0917) 21413 Fax. (0917) 21413 E-mail kp2kp.dobo@pajak.go.id	Jl. Pahlawan Revolusi, Tual, Maluku-97611 Ph. (0916) 22189 Fax. (0916) 21910 E-mail -
Saumlaki TSDCO	**Fakfak TSDCO**	**Teminabuan TSDCO**
Jl. Arafura, Saumlaki, Tanimbar Selatan, Maluku Tenggara Barat, Maluku-97464 Ph. (0918) 22149 Fax. (0918) 22149 E-mail kp2kp.saumlaki@pajak.go.id	Jl. DPRD, Fakfak, Papua Barat -98611 Ph. (0956) 22050, 25401 Fax. (0956) 22050, 24541 E-mail kp2kp.fakfak@pajak.go.id	Jln. Poros Teminabuan-Ayamaru, Wermit, Sorong Selatan, Papua Barat 98216 Ph. 082211975957 Fax. – E-mail kp2kp.teminabuan@pajak.go.id
Kaimana TSDCO	**Sarmi TSDCO**	**Wamena TSDCO**
Jl. Sapta Taruna, Krooy, Kaimana, Papua Barat -98654 Ph. (0957) 21561, 21940 Fax. (0957) 21336 E-mail kp2kp.kaimana@pajak.go.id	Jl. Inpres Kalibagre, Sarmi, Papua Ph. (0966) 31142 Fax. (0966) 31311 E-mail kp2kp.sarmi@pajak.go.id	Jl. Yos Sudarso No.60, Wamena, Jayawijaya, Papua -99511 Ph. (0969) 31228, 33567 Fax. (0969) 33567 E-mail kp2kp.wamena@pajak.go.id
Serui TSDCO	**Nabire TSDCO**	**Bintuni TSDCO**
Jl. Maluku No.28, Serui Kota, Yapen Selatan, Kepulauan Yapen, Papua -98211 Ph. (0983) 31737 Fax. (0983) 31737 E-mail kp2kp.serui@pajak.go.id	Jl. Surojo Tanojo, Nabire, Papua -98815 Ph. (0984) 21513 Fax. (0984) 21913 E-mail kp2kp.nabire@pajak.go.id	Jl. Raya Bintuni, Bintuni Timur, Teluk Bintuni, Papua -98364 Ph. 081383551518 Fax. - E-mail kp2kp.bintuni@pajak.go.id

Center for Taxation Data & Document Processing

Jl. Budhi I No. 1, Kebon Jeruk
Jakarta Barat 11530
Ph. (021) 53654025
Fax. (021) 53654026

Makassar Taxation Data & Document Processing Office

Jl. Perintis Kemerdekaan Km. 16
Pai, Makassar
Ph. (0411) 550011, 550774
Fax. (0411) 550767

Jambi Taxation Data & Document Processing Office

Jl. Mayjen. Joesoef Singadekane No. 49
Telanaipura, Jambi 36122
Ph. (0741) 63280
Fax. (0741) 63320

Information & Complaint Service Office

Gedung A2
Jl. Jend. Gatot Subroto No. 40-42
Jakarta Selatan 12190
Ph. (021) 5250208 ext. 2380
Fax. (021) 5251245

Appreciation goes to all models in the 2023 Annual Report who are DGT employees active in various sports communities.

• Slamet Rianto • Andi Rudi Setiawan • Agustinus Pinoa • Fabiana Christy Suhanda • Fairuz Zahra • Arna Ramdhany • Ni Wayan Trisna Mayasari • Dian Utomo Putra Sihombing



This page was intentionally left blank



DIRECTORATE GENERAL OF TAXES

Head Office

Jl. Jenderal Gatot Subroto Kav. 40-42

Jakarta Selatan 12190

T: (62-21) 525 0208, 525 1609, 526 2880

F: (62-21) 525 1245

Situs Pajak
www.pajak.go.id

Kring Pajak
1500200

informasi@pajak.go.id
pengaduan@pajak.go.id

@DitjenPajakRI

@ditjenpajakri

DitjenPajakRI

DitjenPajakRI

Direktorat Jenderal Pajak

@ditjenpajakri

www.pajak.go.id