

Annual Report  
**2013**

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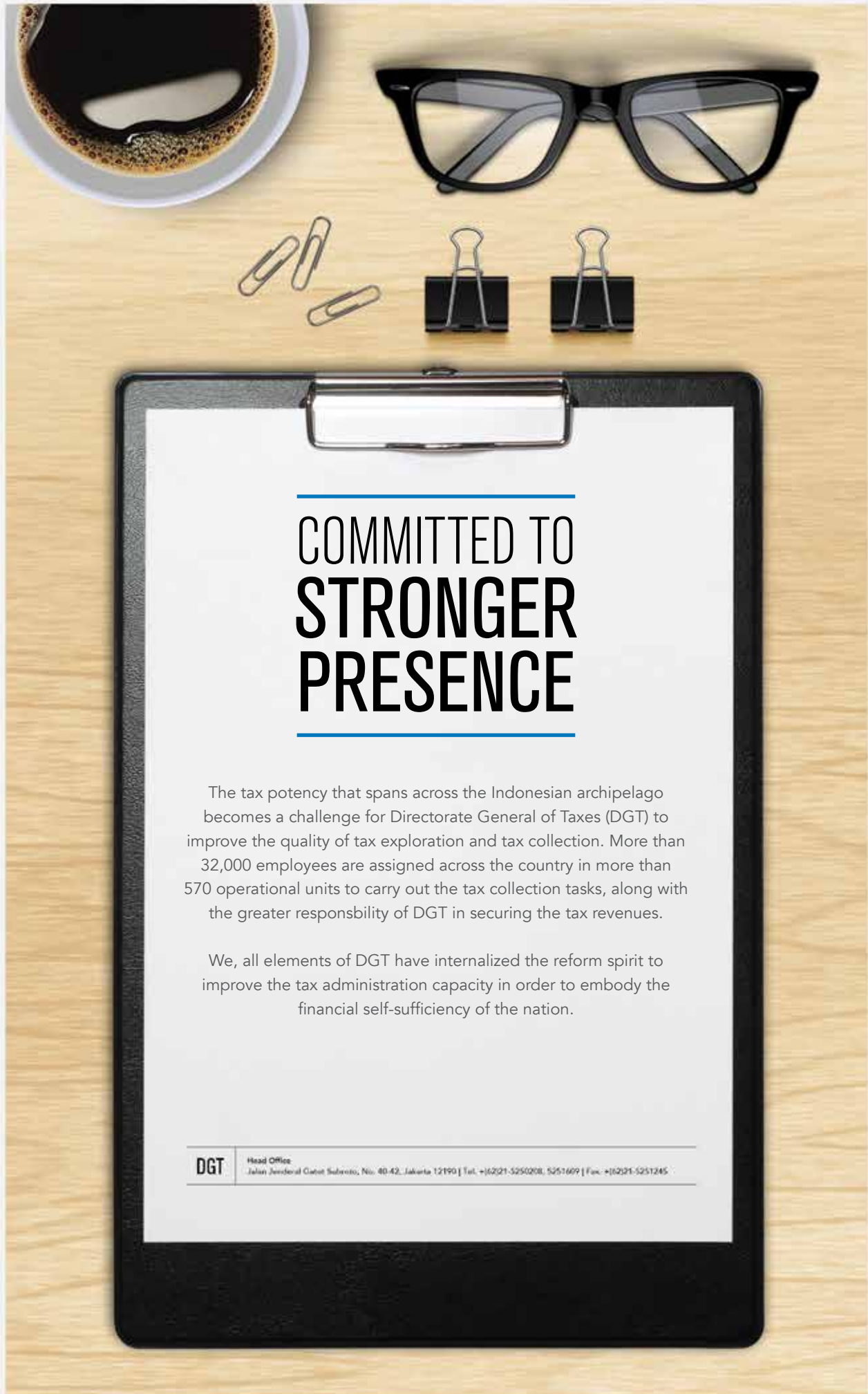


**MINISTRY OF FINANCE**  
**THE REPUBLIC OF INDONESIA**  
DIRECTORATE GENERAL OF TAXES



*Committed  
to Stronger  
Presence*





# PERFORMANCE HIGHLIGHTS

## TAX REVENUE



**TAX REVENUE**  
**Rp921.398** trillion  
 from target of Rp995.214 trillion



**10.22%**  
**REVENUE GROWTH**  
 excluding Oil & Gas Income Tax



## PROPORTION OF TAX REVENUE



**NON-OIL & GAS INCOME TAX**

**45.33%**



**OIL & GAS INCOME TAX**

**9.63%**



**Other Taxes**



**VAT & SALES TAX ON LUXURY GOODS**

**41.75%**



**LAND & BUILDING TAX**

**2.75%**



**0.54%**

## TAXPAYERS



**TOTAL TAXPAYERS ▶ 28,004,218**



**INDIVIDUAL**

**89.66%**



**CORPORATE**

**8.31%**



**TREASURER**

**2.01%**



**60.86%**

**COMPLIANCE RATIO**

**OF ANNUAL INCOME TAX RETURN-FILING**

## SERVICES

SATISFACTION LEVEL  
ON DGT SERVICES
 **77** from target 70
TOTAL  
USERS OF

e-SPT

INCREASED BY  
COMPARED TO 2012

3x

TOTAL  
USERS OF

e-Filing

INCREASED BY  
COMPARED TO 2012

20.13%



TOTAL ACCESS TO



WWW.PAJAK.GO.ID

6,994,013

hits

increased by 57.32% compared to 2012

25,125,512

page  
views

increased by 54.48% compared to 2012

CALL CENTER  
KRING PAJAK

500200



Income Call

537,241



Calls Handled

457,730



Handling Percentage

85.20%

## LAW ENFORCEMENT

Rp20.74<sup>trillion</sup>REVENUES  
FROM AUDITRp11,15<sup>trillion</sup>TAX  
ARREARS  
COLLECTION

15 files

INVESTIGATION  
FILES

WITH P-21 STATUS

(DECLARED COMPLETE BY THE ATTORNEY)



## TAX DISPUTES SETTLEMENT

1,884,304  
REQUESTSOBJECTION, CORRECTION,  
DEDUCTION, ANNULMENT, AND  
CANCELLATION

31.25%

APPEAL

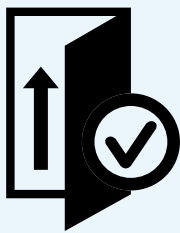
WON BY  
DGT

80.62%

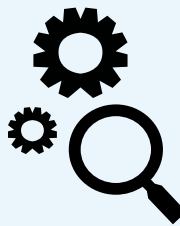
LAWSUIT

WON BY  
DGT

## BUREAUCRATIC REFORM



94.88

SCORE OF SELF-ASSESSMENT  
ON THE IMPLEMENTATION OF  
BUREAUCRATIC REFORM

81.05

CATEGORI A  
EXCELLENTPERFORMANCE  
ACCOUNTABILITY SCORELevel 3 RISK  
DEFINEDMATURITY LEVEL OF RISK  
MANAGEMENT IMPLEMENTATION

## HUMAN RESOURCES



131 types

EDUCATION AND  
TRAINING

WORKLOAD

65,688,176 office hours

Increased by  
20.81%  
compared to  
2012EMPLOYEES  
MEET  
TRAINING  
HOUR  
STANDARD21,330  
employeesEXPENDITURE  
ON CAPACITY  
BUILDINGRp57.87  
billion

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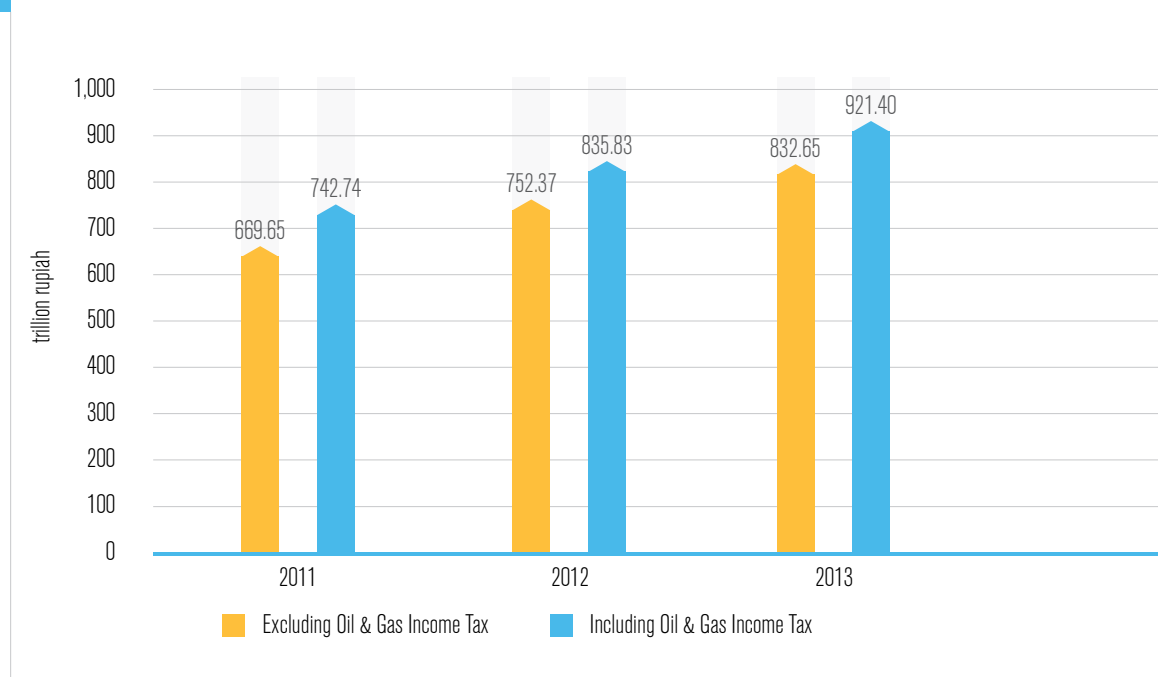
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# OFFICE INFORMATION

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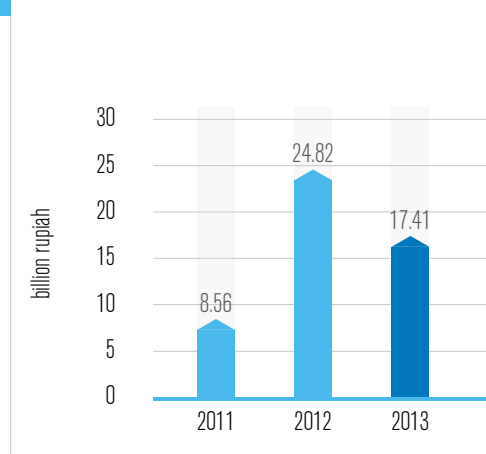
# FINANCIAL HIGHLIGHTS

## Realized Tax Revenue, 2011–2013



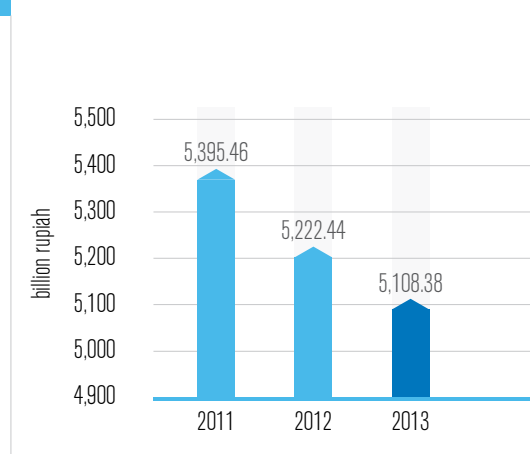
Source: | 2011 data from Government Financial Report (Audited)  
2012–2013 data from DGT Financial Report (Audited)

## Realized Non-Tax Revenue, 2011–2013



Source: DGT Financial Report (Audited) |

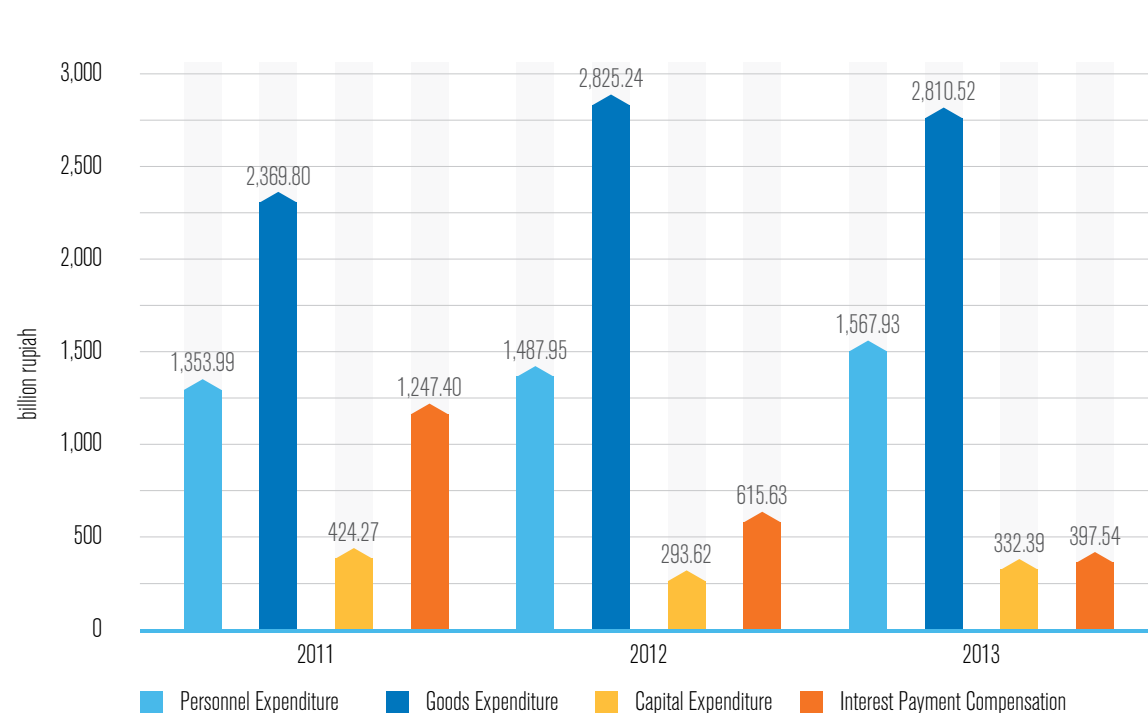
## DGT Budget Expenditure, 2011–2013



Source: DGT Financial Report (Audited) |



## DGT Budget Expenditure per Type, 2011–2013



| Source: DGT Financial Report (Audited) |

## DGT Balance Sheet as of 31 December 2013, 2012, and 2011

(in rupiah)

Description	2013	2012	2011
<b>Assets</b>	<b>40,364,581,499,917</b>	<b>43,305,576,732,970</b>	<b>55,788,356,916,004</b>
Current Assets	28,762,395,345,959	27,996,176,909,629	40,807,094,593,009
Fixed Assets	11,304,866,628,274	14,907,494,400,412	14,633,826,140,072
Long-Term Receivables	0	14,676,255	8,290,354
Other Assets	297,319,525,684	401,890,746,674	347,427,892,569
<b>Liabilities</b>	<b>145,274,404,009</b>	<b>768,091,968,246</b>	<b>711,389,147,234</b>
Short-Term Liabilities	145,274,404,009	768,091,968,246	711,389,147,234
<b>Equity Fund</b>	<b>40,219,307,095,908</b>	<b>42,537,484,764,724</b>	<b>55,076,967,768,770</b>
Current Equity Fund	28,617,120,941,950	27,228,084,941,383	40,095,705,445,775
Investment Equity Fund	11,602,186,153,958	15,309,399,823,341	14,981,262,322,995

| Source: DGT Financial Report (Audited) |

# WORKFORCE





DGT'S  
EMPLOYEES

32,273



3,422

STANDARD  
OPERATING  
PROCEDURES

E

SULAWESI



1,867  
EMPLOYEES



66  
OPERATIONAL OFFICES

E

F

F

PAPUA & MALUKU



569  
EMPLOYEES



23  
OPERATIONAL OFFICES



## HR DISTRIBUTION BASED ON GENDER



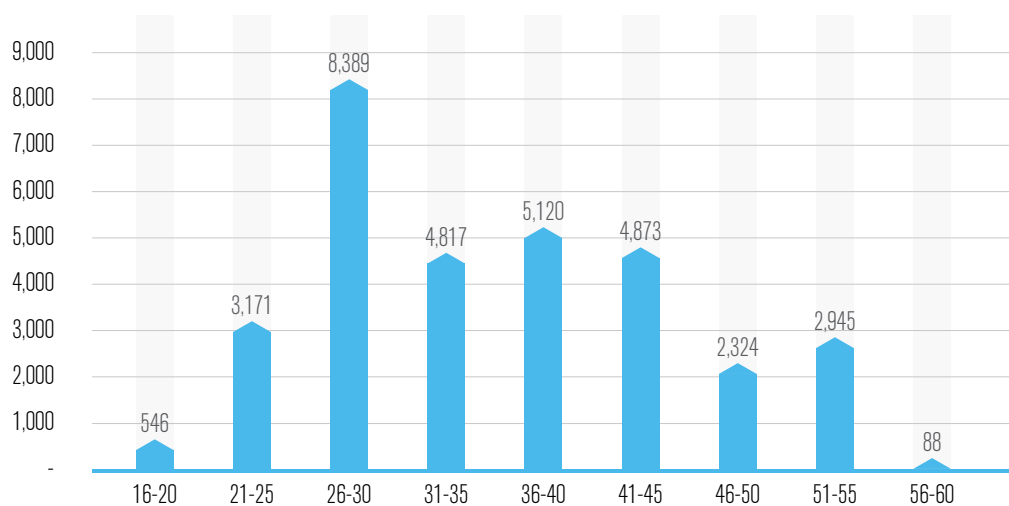
**75.07%**  
**MALE**



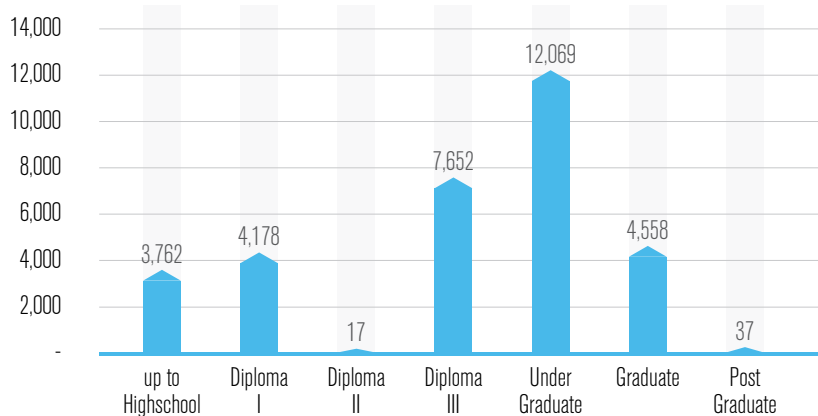
**24.93%**  
**FEMALE**



## HR DISTRIBUTION BASED ON AGE

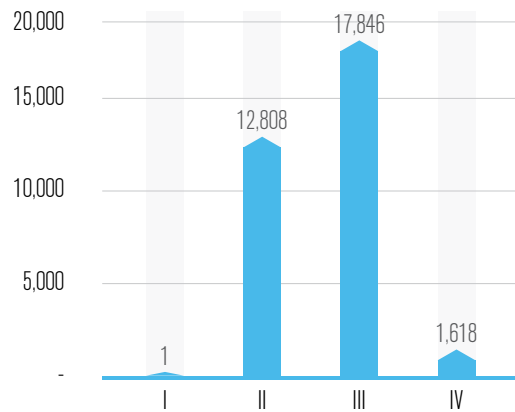


## HR DISTRIBUTION BASED ON EDUCATIONAL LEVEL

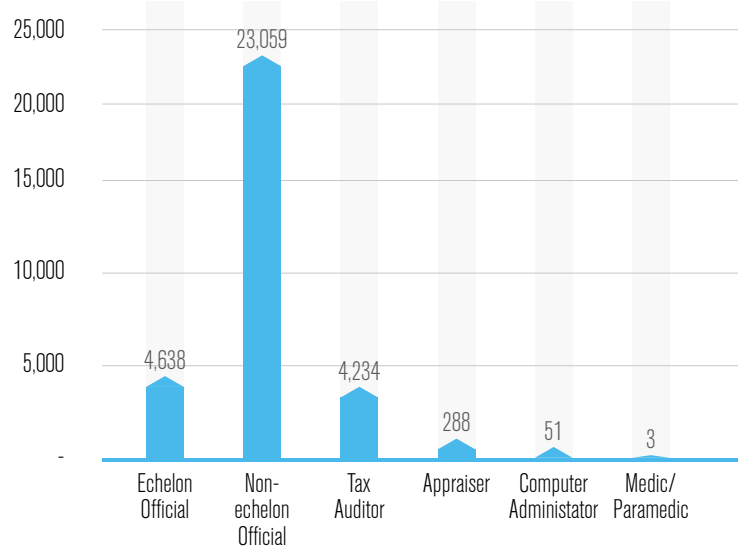




### HR DISTRIBUTION BASED ON RANK GROUP



### HR DISTRIBUTION BASED ON JOB POSITION



# 2013 CALENDAR OF EVENTS



| 25 January |

DGT National Executive Meeting I in Jakarta



| 19 March |

Tax Treaty Indonesia-Belarus



| 21 March |

Annual Income Tax Return filed by the President of the Republic of Indonesia

## JANUARY

**25**

The DGT National Executive Meeting I in 2013 was held in Jakarta. The meeting agenda were the evaluation of 2012 tax revenue, strategy for 2013 tax revenue, and strategic initiative of DGT in 2013—2014.

## FEBRUARY

**18–20**

The first round of Tax Treaty negotiation between Indonesia and Ecuador in Quito, Ecuador.

## MARCH

**19**

The signing of Tax Treaty between Indonesia and Belarus in Jakarta.

**21**

The 2012 Annual Income Tax Return filed by the President of the Republic of Indonesia, Susilo Bambang Yudhoyono; the Vice President, Boediono; the Ministers of Indonesian Cabinet (Indonesia Bersatu II); and state officials, was held at the Ministry of Finance, Jakarta.

**27**

The induction of 49 echelon II officials in the Ministry of Finance by the Minister of Finance, Agus D.W. Martowardojo. Sixteen officials were the echelon II officials of DGT.

## APRIL

**1**

The policy implementation of the electronic serial number given by DGT on Tax Invoice (e-NoFa).

## MAY

**6**

Director General of Taxes, A. Fuad Rahmany, Director General of Civil and Citizenship Administration, H. Irman, and Deputy for Social Welfare and Poverty Alleviation-Office of the Vice President, Bambang Widiyanto, signed Cooperation Agreement on Electronic Identity Card and Identity Number Population Database Utilization in Improving the Taxation Administration.

This event was coincided with the signing of an agreement between the Minister of Home Affairs and the Minister of Finance on Cooperation of Identity Number, Population Database, and Electronic Identity Card Utilization on 29 January 2013.





| 7 May |

Signing the MoU between DGT and LAPAN



| 7 June |

Joint Coordination Meeting of West Regional Office in Batam



| 5 July |

Campaign of "DJP Bersih di Tangan Kita"

7

Director General of Taxes, A. Fuad Rahmany and Head of the National Institute of Aeronautics and Space, Bambang S. Tejasukmana, signed the Mutual Agreement on Utilization of Aerospace Technology to Boost Tax Revenue.

13–15

The Second Round of Tax Treaty negotiation between Indonesia and Ecuador in Bali, Indonesia.

21

The President of the Republic of Indonesia, Susilo Bambang Yudhoyono, inducted M. Chatib Basri as the Minister of Finance replacing Agus D.W. Martowardojo.

24

Joint Coordination Meeting of Central Regional Office, held in Jakarta, discussed tax collection and budget expenditure strategy in 2013.

## JUNE

7

Joint Coordination Meeting of West Regional Office, held in Batam, discussed tax collection and budget expenditure strategy in 2013.

12

The issuance of the Government Regulation Number 46 Year 2013 which regulates the impositions of one percent rate of Final Income Tax on both corporate and individual taxpayers receiving income from business with annual revenue less than Rp4.8 billion implemented on 1 July 2013.

21

Joint Coordination Meeting of East Regional Office, held in Kuta, discussed tax collection and budget expenditure strategy in 2013.

## JULY

4

Director General of Taxes, A. Fuad Rahmany, and Vice Chairman of Indonesia Financial Services Authority Board of Commissioners, Rahmat Waluyanto signed Mutual Agreement on Cooperation in Tax Management, Supervision, Law Enforcement, and Compliance in Financial Services Industry.

5

Director General of Taxes, A. Fuad Rahmany, launched "DJP Bersih di Tangan Kita", an anti-corruption campaign held in DGT Head Office, Jakarta.



| 9 July |

Signing the MoU between DGT and Indonesia Investment Coordinating Board



| 2-6 September |

15th SGATAR Working Level Meeting in Bali



| 25 September |

The Best Echelon IV Officials in DGT award ceremony

## 9

Director General of Taxes, A. Fuad Rahmany, and Secretary General of Indonesia Investment Coordinating Board, Anhar Adel, signed the Memorandum of Understanding on Investment Data Utilization Related to Taxation.

## 25

The Minister of Finance, M. Chatib Basri, and Chairman of Corruption Eradication Commission (KPK), Abraham Samad, signed the Memorandum of Understanding on Cooperation in Corruption and Other Crimes Eradication.

The DGT National Executive Meeting II in 2013 was held in Jakarta. One of the meeting agenda was the strategy to boost tax revenue from property sector.

## AUGUST

### 16

The President of the Republic of Indonesia, Susilo Bambang Yudhoyono, delivered government statement for the Bill on State Budget year 2014 and Financial Memorandum. From the state revenue target of Rp1,662.5 trillion in State Budget Draft (RAPBN) 2014, as much as Rp1,310.2 trillion comes from tax revenue. The total amount of targeted tax revenue raised by 14.1 percent from 2013 State Budget Amendment (APBN-P) Rp1,1148.4 trillion.

## SEPTEMBER

### 2-6

DGT became the host of 15th SGATAR Working Level Meeting: Audit on Transfer Pricing in Legian, Bali, attended by representatives from 15 countries of SGATAR members.

## 16-19

Renegotiation of Tax Treaty between Indonesia and Germany in Bukittinggi, West Sumatera.

## 25

The Best Echelon IV Officials in DGT award ceremony: 64 officials were awarded by Director General of Taxes, A. Fuad Rahmany, as the best employee from each echelon II unit.

The signing of Tax Information Exchange Agreement between DGT and tax authority of San Marino in New York, United States.

## 27

The DGT National Executive Meeting III in 2013 was held in Jakarta. The meeting agenda were tax revenue evaluation and targeted tax revenue achievement strategy.



| 4 October |

Implementation of VAT Refund for Tourists services



| 11 November |

Launching the payment services of 1 percent rate of Final Income Tax through ATM



| 4 December |

Commemoration of Anti-Corruption Day in DGT Head Office in Jakarta

## OCTOBER

**4**

The implementation of VAT Refund for Tourists services was launched by the Minister of Finance, M. Chatib Basri, in Ngurah Rai Airport, Bali.

**6**

The Signing of Tax Treaty Amendment Protocol between Indonesia and Mexico in Bali, Indonesia.

## NOVEMBER

**11**

The induction of 21 echelon II officials in the Ministry of Finance by the Minister of Finance, M. Chatib Basri. Six of 21 inducted officials were the echelon II officials of DGT.

DGT launched the payment services of 1 percent rate of Final Income Tax through automated teller machine for entrepreneurs with annual revenue less than Rp4.8 billion. The event was attended by the Indonesian Employers Association (APINDO) at Novotel Hotel in Mangga Dua Square.

**21**

The government lowered the Income Tax rate for domestic listed company taxpayers by 5 percent based on the Government Regulation Number 77 Year 2013 implemented on Fiscal Year of 2013.

## DECEMBER

**4**

The commemoration of Anti-Corruption Day in DGT Head Office in Jakarta was attended by the Minister of Finance, M. Chatib Basri, the Presidential Advisory Board of Culture and Education, Meutia Hatta, and Director of Research and Development of Corruption Eradication Commission, Roni Dwi Susanto.

# AWARDS



**BRONZE BRAND CHAMPION OF MOST TRUSTED INSTITUTION FOR THE CATEGORY OF MINISTRY FROM MARKPLUS INSIGHT.**



**“WILAYAH BIROKRASI BERSIH DAN MELAYANI (CLEAN BUREAUCRACY AND EXCELLENT SERVICE)” TITLE WAS ACHIEVED BY LARGE TAXPAYERS OFFICE III.**



**THE AWARD OF “2013 PUBLIC SERVICE OFFICE MODEL IN THE MINISTRY OF FINANCE” WAS ACHIEVED BY MAKASSAR MEDIUM TAXPAYERS OFFICE.**

**THE AWARDS RECEIVED ON 2013 ASIA PACIFIC TOP RANKING PERFORMERS IN THE CONTACT CENTER WORLD HELD BY THE CONTACT CENTER WORLD:**



**GOLD**

First Place for the category of Contact Center Trainer achieved by **Rahmat**



**GOLD**

First Place for the category of Customer Service Professional achieved by **Randy Suqih Lambok**



**GOLD**

First Place for the category of Customer Service-Small Sized Center Inhouse achieved by **DGT**



**BRONZE**

Third Place for the category of Outbound Campaign achieved by **DGT**



**RUNNER-UP**

for the category of Contact Center-Small Inhouse achieved by **DGT**



**RUNNER-UP**

for the category of Customer Service Professional achieved by **Putri Akhirina Damayanti**



**RUNNER-UP**

for the category of Customer Service Professional achieved by **Marina Sitinjak**



**THE AWARDS RECEIVED ON THE BEST CONTACT CENTER INDONESIA  
COMPETITION 2013 HELD BY INDONESIA CONTACT CENTER ASSOCIATION:**



**PLATINUM**

First Place for the category  
of Team Leader Inbound  
achieved by  
**A. Rakhmat Taufiq**



**PLATINUM**

First Place for the category  
of Back Office Operation  
achieved by  
**Ni Putu Desriana Dewi**



**GOLD**

Second Place for the  
category of Team Leader  
Inbound achieved by  
**Rahmat**



**GOLD**

Second Place for the  
category of Contact Center  
Manager achieved by  
**Iis Isnawati**



**GOLD**

Second Place for the  
category of Contact Center  
Trainer achieved by  
**Franxis Erika Murtiasari**



**GOLD**

Second Place for the  
category of Contact Center  
Supervisor achieved by  
**Lena Gusmawati**



**GOLD**

Second Place for the  
category of Contact Center  
Agent achieved by  
**Recky Jacobus**



**SILVER**

Third Place for the  
category of Quality  
Assurance achieved by  
**Errine Nussy**



**SILVER**

Third Place for the  
category of Telemarketing  
achieved by  
**Jalu Mangkurat**



**SILVER**

Third Place for the  
category of Customer  
Services achieved by  
**Hendri Laiman**



**BRONZE**

Fourth Place for the  
category of Quality  
Assurance achieved by  
**Rizka Amelia**



**BRONZE**

Fourth Place for the  
category of Workforce  
Management achieved by  
**Iman Prasetyo**

# DGT IS **COMMITTED** TO BECOME A GOVERNMENT ORGANIZATION WHICH ALWAYS HIGHLY **UPHOLDS CLEAN AND PERFORMANCE-ORIENTED PRACTICE**

## REMARKS BY THE DIRECTOR GENERAL OF TAXES


ASSALAMU'ALAIKUM WR. WB.

Respected stakeholders,

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

In 2013, the global economy was fluctuated among uncertainties. Various negative rumors and sentiments pertaining to The Fed's tapering off as well as the relatively slow recovery of European economic zone have somewhat affected Indonesia's economic performance. Despite the fact, the solid partnership between the Government and Indonesia Central Bank has successfully driven the national economy to grow by 5.7 percent although slightly lower than the previous year.





## A. FUAD RAHMANY

Director General of Taxes

### 2013 PERFORMANCE

Concluding 2013, Directorate General of Taxes (DGT) recorded tax revenue including Oil and Gas Income Tax of Rp921.39 trillion. The amount reached 92.58 percent from the target of Revised State Budget 2013. Several factors that drove the under achievement of tax revenue were the slowdown in global economy, declining financial performance of large taxpayers with dominant contribution particularly in mining and quarrying sector, and the increased limit of Non-Taxable Income Bracket (PTKP) which reached 53.4 percent of the previous PTKP.

Although falling behind the target, tax revenue in 2013 grew by 10.24 percent compared to the previous year at Rp835.83 trillion. Among the factors which positively affected the tax revenue performance in 2013 were the increased price of Indonesia's crude palm oil which was triggered by the higher global demands, a relatively stable domestic demand in which one of the indicators was the high household consumption and government expenditure (goods and capital) in 2013 which was amounted to Rp327.7 trillion or grew by 21.1 percent compared to the previous year.

Tax revenue achievement is a collective contribution of the entire performance of DGT's resources. Overall, there were 25 targets of Key Performance Indicators (KPI) which needed to be achieved by DGT in 2013 as stated in Performance Contract between the Director General of Taxes and the Minister of Finance. By the end of 2013, 16 KPIs were successfully met above the targets. Based on the monitoring and performance evaluation, DGT's Organization Performance Value in 2013 reached 98.04 percent\*.

DGT implemented a number of strategic initiatives to support 2013's KPI target realization in achieving of organization strategic objectives. Those initiatives are: 1) the delivery of an easier, more affordable, and faster service through improvement of Dropbox and a design of more user-friendly Tax Return form; 2) revamp of VAT administration system through refinement of regulation on Tax Invoice numbering, development of electronic Tax Invoice serial numbering application (e-Nofa), and establishment of provisions and applications related to supervision program on Taxable Person for VAT Purposes; 3) development and improvement of tool analysis for evaluation of revenue and risk mapping of taxpayers; 4) improvement on effectiveness of law enforcement through collection of data and information from certain business sectors; 5) audit for certain sectors and tax types; 6) improvement on partnership with other institutions for the purpose of supervision and law enforcement through data exchange.



The limited information access to certain industry sectors led to tax revenue potentials lost. DGT positively welcomed the issuance of the Minister of Finance Regulation Number 16/PMK.03/2013 on Details and Submission Procedures of Tax-related Data and Information. The regulation obliges a number of parties to provide tax data and information for DGT. It is certainly a progress in development of taxation data bank as the foundation to tax compliance supervision. Throughout 2013, DGT has taken several measures for the purpose of data bank development. Preparation of procedures and IT resources has been carried out carefully as DGT's responsibility to ensure the security and effectiveness of collection, processing, and utilization of third party data.

\* Based on the Minister of Finance Decree Number 195/KMK.01/2014 on Organization Performance Score within the Ministry of Finance dated 23 May 2014.

## EXCELLENT SERVICE

DGT always strives to enhance quality service for the public. All aspects in service from procedures, officers' competencies, access and information to the supporting environment, have been continually evaluated and improved.

Indicators of DGT's service quality are reflected in Public Satisfaction Survey in 2013. Based on the survey conducted by an independent survey organization towards 22,508 taxpayers, DGT obtained Taxpayers Satisfaction Index of 3.08 on a scale of 1 – 4. The result did not differ much from Stakeholder Satisfaction Survey of the Ministry of Finance's in Services conducted by the Ministry of Finance and Bogor Agricultural University. Based on the survey, DGT obtained User Satisfaction Index of 3.90 on a scale of 1 – 5. The result of both surveys indicated that the taxpayers generally tend to be satisfied with DGT's service.

DGT's commitment to become the best tax administrator institution within Southeast Asia is proven through several awards in both national and international. DGT managed to obtain "The Most Trusted Public Institution" award with bronze title for ministry institution category in Indonesia Brand Champion Award 2013. Repeating last year's success, contact center Kring Pajak 500200 continued to be one of the best contact center by winning 12 awards in national championship and 7 awards in Asia Pacific championship.

Appreciations and accomplishments rewarded to DGT have made us more optimistic to undertake the country mandate. It has also inspired us to strengthen DGT's role in building nation self-reliance.

APPRECIATIONS AND ACCOMPLISHMENTS  
REWARDED TO DGT HAVE MADE US MORE  
OPTIMISTIC TO UNDERTAKE THE COUNTRY  
MANDATE. IT HAS ALSO INSPIRED US TO  
STRENGTHEN DGT'S ROLE IN BUILDING  
NATION SELF-RELIANCE.

## RESOURCES CAPACITY ENHANCEMENT

In line with DGT's higher and more complex responsibilities in collecting state revenue, there is an urgency for DGT to enhance organization capacity. The organization structure and the number of DGT employees are considered to be no longer sufficient to optimally support organizational tasks and responsibilities. The ratio of number of taxpayers to the employees who perform supervision function is deemed unbalanced and too far exceeding the international norm. In addition, the overly wide span of control and high centralization level have resulted in the less effective decision making and task settlement. Due to the aforementioned matter as well as in the context of the Ministry of Finance's Transformation Program, DGT in 2013 has intensively conducted various studies on the capacity building of organization.

In 2013, DGT has entered stage II on the implementation of Human Resources Management Blueprint 2011—2018 which has two main objectives, namely employee competency development and development of reliable HR management information system. In accordance to the objectives, DGT in 2013 has intensively conducted a variety of employee education and training programs to build quality manpower. One part of the DGT's HR management infrastructure is employee database system (SIKKA) which continues to be developed in 2013 in order to produce valid employee data reliable for decision making.

DGT is committed to become a governmental organization which always highly upholds clean and performance-oriented practice. 2013 is the third year in the implementation of Employee Performance Award program, which is an appreciation program aimed at the employees with excellent performance. The enthusiasm of work units and employees toward this program has increase DGT's optimism that the ongoing performance culture development will lead to DGT's success in collecting tax.

#### COMMITMENT IN BUREAUCRATIC REFORM

DGT has passed through a decade of tax bureaucratic reform. The success footprint of the tax bureaucratic reform is the outcome of DGT's consistence in making improvements which cannot be separated from the support and commitment of stakeholders. Experience shows that the comprehensive and sustainable improvement has positive impacts on the image and credibility of DGT in the eye of public.

In 2013, through Bureaucratic Reform Implementation Self Assessment (PMPRB) which is based on the Regulation of Minister for Administrative and Bureaucratic Reforms Number 1 Year 2012, DGT obtained PMPRB score of 94.88. The score is higher than PMPRB average score of the Ministry of Finance at 94.78. The PMPRB result indicated that DGT has made a very well and sustainable accomplishment based on the previously set target.



In terms of whistleblowing system (WBS), the number of complaints submitted through WBS increased by 35 percent in which 2013 recorded 272 cases while there were only 201 cases in 2012. Moreover, an assessment has also been conducted on Maturity Level of Risk Management Implementation (TKPMR) by Inspectorate General of the Ministry of Finance. The TKPMR assessment becomes one of DGT's KPI within the scope of Effective Organizational Structuring's strategic goals. The average TKPMR KPI for DGT is 62.4 percent out of the targeted 55. With reference to the score, DGT's TKPMR is on Level 3 which means Risk Defined.

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## DGT EXPECTS THAT ALL EMPLOYEES CAN MAINTAIN EACH OTHER INTEGRITY, REMIND EACH OTHER AND MONITOR EACH OTHER SO THAT THERE IS NO OPPORTUNITY FOR CORRUPTION WITHIN DGT.

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It can be seen that bureaucratic reform has a central role for DGT and not only serves as an obligation but also has turned to a commitment declared out loud by DGT to increase public trust. The increase in complains submitted through WBS indicated that the awareness and trust of whistleblower and DGT employees have improved. The WBS implementation shows that DGT never gives up in maintaining determination to apply law enforcement in accordance to its authorities.

To ensure the anti-corruption culture is instilled within each employee, DGT in 2013 has established "DJP Bersih di Tangan Kita" campaign as one of the commitment to achieve zero corruption. Through this campaign, DGT expects that all employees can maintain each other integrity, remind each other and monitor each other so that there is no opportunity for corruption within DGT.

### PARTICIPATION IN INTERNATIONAL RELATIONS

DGT has a vital role for Indonesia in international treaty aspect, particularly finance aspect to defend the interest of the nation and country. Through DGT's active participation in international scene, Indonesia will have strategic advantages in terms of tax implementation to increase state revenue. In addition, DGT will also able to elevate the standard in the world's best tax administration practice.

In 2013, DGT participated in two treaties of Tax Information Exchange Agreement (P3B), which were the P3B's third round renegotiation treaty for Indonesia-German and the P3B's first and second round treaty for Indonesia-Ecuador.

In line with the authority of the Director General of Taxes as the coordinator in establishment and renegotiation of mutual agreement procedure (MAP) and tax information exchange agreement (TIEA), in 2013 DGT has conducted meetings with tax authorities from several MAP partner countries such as Japan, South Korea, Finland, Netherlands, and United States while also signing TIEA with San Marino.

## TOWARD 2014

Target of tax revenue in State Budget 2014 is amounted to Rp1,110.2 trillion or increased by Rp115 trillion with approximate growth of 11.6 percent compared to the target of Revised State Budget 2013 at Rp995.2 trillion. In this target, the contribution of tax revenue was targeted to reach 66.6 percent from total state revenue at Rp1,667.1 trillion.

The measures prepared by DGT to meet the targeted tax revenue are as follow: 1) improvement of tax administration system to increase compliance of taxpayers through improvement of online Tax Return reporting procedure (e-Filing) and implementation of electronic invoice (e-faktur); 2) tax extensification of high and middle-income individual taxpayers so as to expect the dominant contribution of tax revenue will gradually shift from corporate taxpayers to individual taxpayers; 3) expansion of tax basis, including SME trade sector and property sector whose potentials have not much been explored all this time; 4) optimization on utilization of data and information related to tax and other institutions as suggested in Article 35A of Law on General Provisions and Tax Procedures; 5) reinforcement of law enforcement from audit, investigation, and collection toward the tax avoidance; as well as 6) improvement on tax regulations to give more legal certainty and fair treatment.

**TAX REVENUE  
TARGET IN STATE  
BUDGET 2014**

**Rp1,110.2  
trillion**

DGT will continue to improve mental and moral of the employees while refining DGT's image as a trustworthy governmental institution. Efforts to build a morally good culture will be consistently carried out. The effort will be done in sync with the implementation of Governmental Internal Control System. Monitoring and internal compliance testing conducted in 2013 has showed the results of corrective suggestions/ recommendations on regulations, procedures, and business process. It will certainly become an added value to organization in terms of improved compliance with applicable law and regulation, effectiveness and efficiency of program implementation, resource utilization, as well as safeguarding of assets, data, and information belonged to DGT.



## APPRECIATION

On this occasion, allow me, on the behalf of DGT, to express our highest gratitude to all stakeholders especially the taxpayers who have met all of their tax obligations. Our appreciation also goes to all DGT's employees who continue to show high dedication and great passion to accomplish DGT's revenue target.

Our gratitude is also addressed to law enforcement institutions which have consistently support DGT in eradicating all kind of corruption. Assertiveness by all authorities in eradicating corruption can definitely deter the offenders.

Huge expectation will always on the shoulders of DGT's employees to realize a clean and free corruption of DGT and gain public trust.

WASSALAMU'ALAIKUM WR. WB.

On behalf of the Directorate General of Taxes,



**A. FUAD RAHMANY**

Director General of Taxes

# BOARD OF DIRECTORS PROFILE

Position as of 31 December 2013



**A. FUAD RAHMANY**

Director General of Taxes

Born in Singapore on 11 November 1954. He has been serving as Director General of Taxes since 21 January 2011 and previously performed as Chairman of Indonesia Capital Market and Financial Institution Supervisory Agency. He earned a bachelor in Economics from the University of Indonesia, Jakarta, in 1981 and Master of Arts in Economics from Duke University, USA in 1987. In 1997, he earned a PhD in Economics from Vanderbilt University, United States.



## AWAN NURMAWAN NUH

Secretary of the Directorate General

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



## IRAWAN

Director of Taxation Regulations I

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



## POLTAK MARULI JOHN LIBERTY HUTAGAOL

Director of Taxation Regulations II

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



## DADANG SUWARNA

**Director of Tax Audit and Collection**

Born in Sukabumi on 6 November 1958. He has been serving as Director of Tax Audit and Collection since 25 February 2011 and previously performed as Head of Sub-Directorate of Natural Resources and Production Supervision I at Finance and Development Supervisory Agency. He earned bachelor degree in Accounting from the State College of Accountancy, Jakarta, in 1991.



## YULI KRISTIYONO

**Acting Director of Tax Intelligence and Investigation**

Born in Banjarnegara on 25 July 1963. He has been serving as Acting Director of Intelligence and Investigation since 31 October 2012 and previously performed as Public Complaints Reviewer/Investigator at Corruption Erradication Commission. He earned bachelor degree in Accounting from the State College of Accountancy, Jakarta, in 1993.



## HARTOYO

**Director of Tax Extensification and Valuation**

Born in Malang on 30 April 1955. He has been serving as Director of Tax Extensification and Valuation since 16 June 2008 and previously performed as Senior Advisor of Human Resources Development. He earned a bachelor in Economics majoring in Management from Mulawarman University, Samarinda, in 1982 and Master of Business Property from the University of South Australia in 1992.



## CATUR RINI WIDOSARI

Director of Tax Objections and Appeals

Born in Palembang on 7 May 1961. She has been serving as Director of Tax Objection and Appeal since 6 April 2010 and previously performed as Director of Taxation Regulations I. She earned a bachelor in Economics from Sriwijaya University, Palembang, in 1989 and a Master of Business Taxation from the University of Southern California, United States, in 1998.



## R. DASTO LEDYANTO

Director of Tax Potency, Compliance, and Revenue

Born in Surabaya on 2 December 1966. He has been serving as Director of Tax Potency, Compliance, and Revenue since 27 March 2013 and previously performed as as Senior Advisor of Tax Extensification and Intensification. He earned bachelor of Law majoring in Civil from Airlangga University, Surabaya, in 1990. Later he earned a master's degree in Tax Administration from the University of Indonesia, Jakarta, in 2003.



## KISMANTORO PETRUS

Director of Dissemination, Services, and Public Relations

Born in Yogyakarta on 7 April 1954. He has served as Director of Tax Information Dissemination, Services, and Public Relation since 16 August 2012 and previously performed as Head of South Sumatera and Bangka Belitung Islands Regional Tax Office. He graduated from Economics Faculty majoring in Accounting at Gadjah Mada University, Yogyakarta, in 1981. Later in 1993, he earned Master of Business Administration from Saint Louis University, United States.



## IWAN DJUNIARDI

### Director of Tax Information Technology

Born in Bandung on 10 June 1968. He has been serving as Director of Tax Information Technology since 27 March 2013 and previously performed as Head of Organization Section and Procedures Division. He earned a bachelor in Mechanical Engineering as well as a master's degree in Management from Bandung Institute of Technology, in 1992 and 1994, respectively.



## BAMBANG TRI MULJANTO

### Director of Internal Compliance and Apparatus Transformation

Born in Magelang on 27 May 1956. He has served as Director of Internal Compliance and Apparatus Transformation since 25 February 2011 and previously performed as Head of East Jakarta Regional Tax Office. He earned his Bachelor of Law from the University of Indonesia, Jakarta, in 1986 and Master of Business Administration from Saint Louis University, United States, in 1992.



## HARRY GUMELAR

### Director of Information and Communication Technology Transformation

Born in Bandung on 26 July 1964. He has been serving as Director of Information and Communication Technology Transformation since 21 June 2011 and previously performed as Head of Medan Medium Taxpayers Office. He earned his Bachelor of Engineering from Bandung Institute of Technology in 1990 and Master of Science in IT from Queen Mary University of London in 1997.





## WAHJU KARYA TUMAKAKA

### Director of Business Process Transformation

Born in Malang on 18 September 1958. He has been serving as Director of Business Process Transformation since 25 February 2011 and previously performed as Director of Internal Compliance and Apparatus Transformation. He earned bachelor degree in Accounting from State College of Accountancy, Jakarta, in 1987 and later he earned Master of Public Administration of Harvard University, United States, in 1995.



## SAMON JAYA

### Senior Advisor of Tax Extensification and Intensification

Born in Lima Puluh Kota, West Sumatera on 28 July 1967. He has served as Senior Advisor of Tax Extensification and Intensification since 27 March 2013 and previously performed as Head of Sub-Directorate of Tax Potency. He earned a bachelor in Electrical Engineering from Bandung Institute of Technology in 1992. Later he earned a master's degree of Economic Development from Gadjah Mada University, Yogyakarta, in 1999.



## EUIS FATIMAH

### Senior Advisor of Tax Services

Born in Bandung on 12 December 1958. She has been serving as Senior Advisor for Tax Services since 31 October 2011 and previously performed as Acting Director of Tax Information Dissemination, Services, and Public Relation. She completed her undergraduate study at School of Administration of State Administration Institution of Bandung in 1988. Later in 1999, she finished her Graduate Program in Tax Administration at the University of Indonesia, Jakarta. Later, she earned a doctorate degree in Social Study from Padjadjaran University, Bandung, in 2002.



## RIDA HANDANU

### Senior Advisor of Human Resources Development

Born in Jakarta on 28 October 1959. He has been serving as Senior Advisor of Human Resources Development since 27 March 2013 and previously performed as Head of Sub-Directorate of Tax Audit Planning. He earned bachelor degree in Accounting from State College of Accountancy, Jakarta, in 1990, later he earned Master of Business Administration from Saint Mary's University, Canada, in 1996.



## TEGUH BUDIHARTO

### Senior Advisor of Tax Supervision and Law Enforcement

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

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

Name	Name	Position
1.	Sigit Priadi Pramudito	Head of Large Taxpayers Regional Tax Office
2.	Herry Sumardjito	Head of Jakarta Special Regional Tax Office
3.	Mukhtar	Head of Aceh Regional Tax Office
4.	Harta Indra Tarigan	Head of North Sumatera I Regional Tax Office
5.	Yunirwansyah	Head of North Sumatera II Regional Tax Office
6.	Pontas Pane	Head of Riau and Riau Islands Regional Tax Office
7.	Muhammad Ismiransyah M. Zain	Head of West Sumatera and Jambi Regional Tax Office
8.	Jatnika	Head of South Sumatera and Bangka Belitung Islands Regional Tax Office
9.	Peni Hirjanto	Head of Bengkulu and Lampung Regional Tax Office
10.	Dicky Hertanto	Head of Central Jakarta Regional Tax Office
11.	Sakli Anggoro	Head of West Jakarta Regional Tax Office
12.	Estu Budiarto	Head of South Jakarta Regional Tax Office
13.	Hario Damar	Head of East Jakarta Regional Tax Office
14.	Singal Sihombing	Head of North Jakarta Regional Tax Office
15.	Muhammad Haniv	Head of Banten Regional Tax Office
16.	Adjat Djatnika	Head of West Java I Regional Tax Office
17.	Angin Prayitno Aji	Head of West Java II Regional Tax Office
18.	Edi Slamet Irianto	Head of Central Java I Regional Tax Office
19.	Yoyok Satiotomo	Head of Central Java II Regional Tax Office
20.	Rudy Gunawan Bastari	Head of Special Region of Yogyakarta Regional Tax Office
21.	Ken Dwijugiateadi	Head of East Java I Regional Tax Office
22.	Agus Hudiyono	Head of East Java II Regional Tax Office
23.	Budi Susanto	Head of East Java III Regional Tax Office
24.	Eddy Marlan	Head of West Kalimantan Regional Tax Office
25.	Mekar Satria Utama	Head of South and Central Kalimantan Regional Tax Office
26.	Mohammad Isnaeni	Head of East Kalimantan Regional Tax Office
27.	Arfan	Head of South, West, and Southeast Sulawesi Regional Tax Office
28.	Hestu Yoga Saksama	Head of North and Central Sulawesi, Gorontalo, and North Maluku Regional Tax Office
29.	Arif Yanuar	Head of Bali Regional Tax Office
30.	Cucu Supriatna	Head of Nusa Tenggara Regional Tax Office
31.	Nader Sitorus	Head of Papua and Maluku Regional Tax Office
32.	Lusiani	Head of Taxation Data and Document Processing Center

# DGT AT A GLANCE







# VISION

TO BECOME THE BEST STATE  
TAX ADMINISTRATOR IN  
SOUTHEAST ASIA.

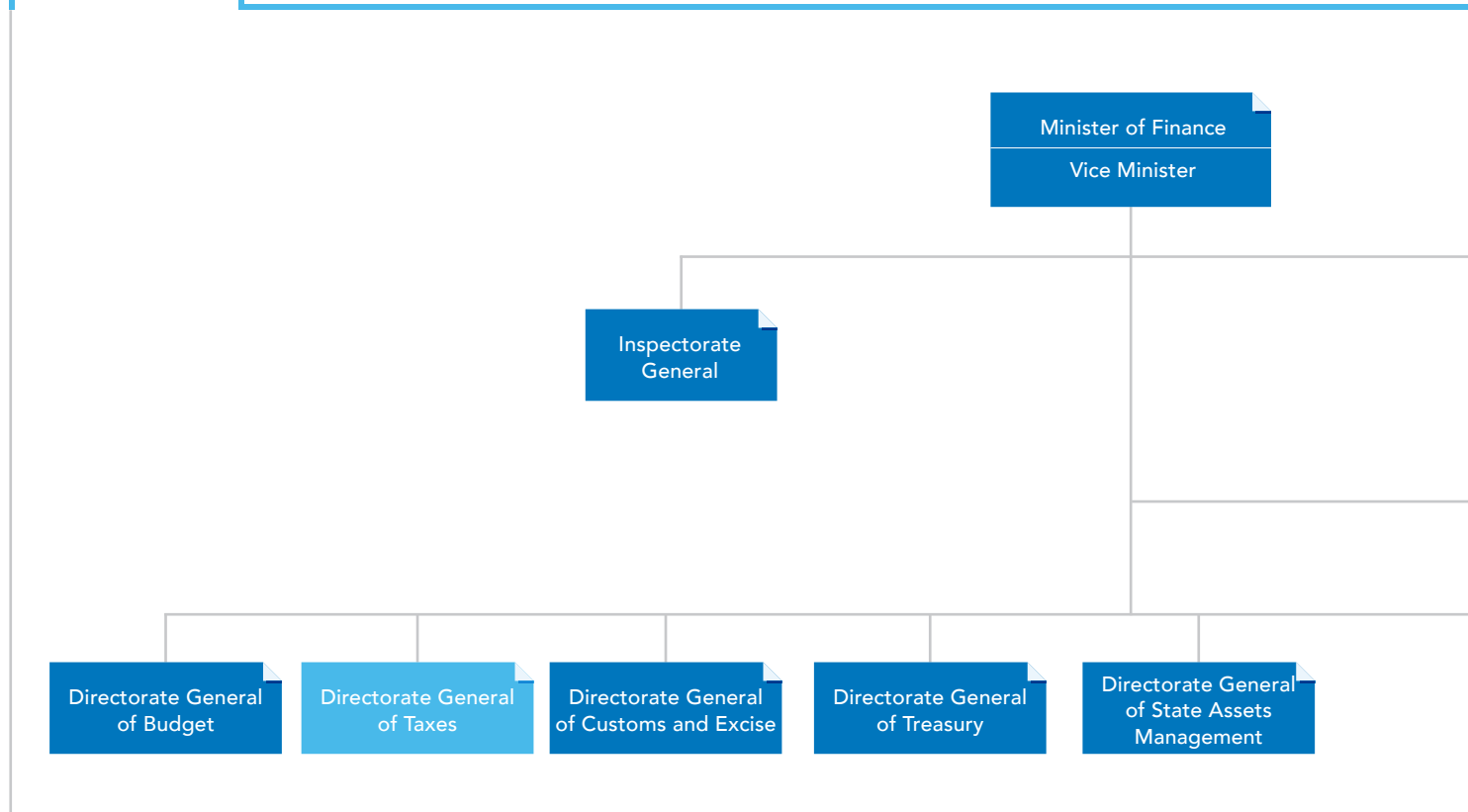
TO PERFORM TAX ADMINISTRATIVE FUNCTION  
BY IMPLEMENTING TAXATION LAW FAIRLY  
IN ORDER TO FUND THE STATE FOR THE  
PEOPLE'S WELFARE.

# MISSION

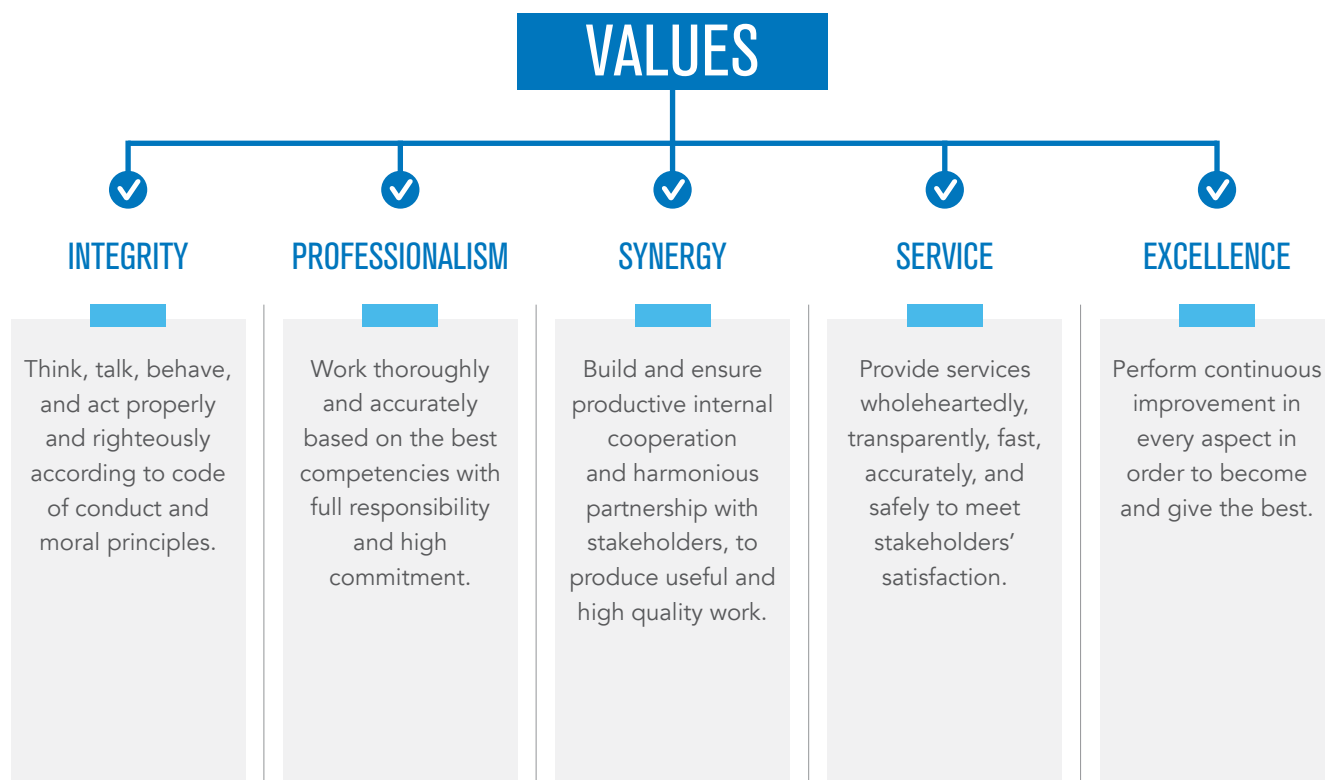


| LEGAL BASIS: | The Director General of Taxes Decree Number KEP-334/PJ/2012

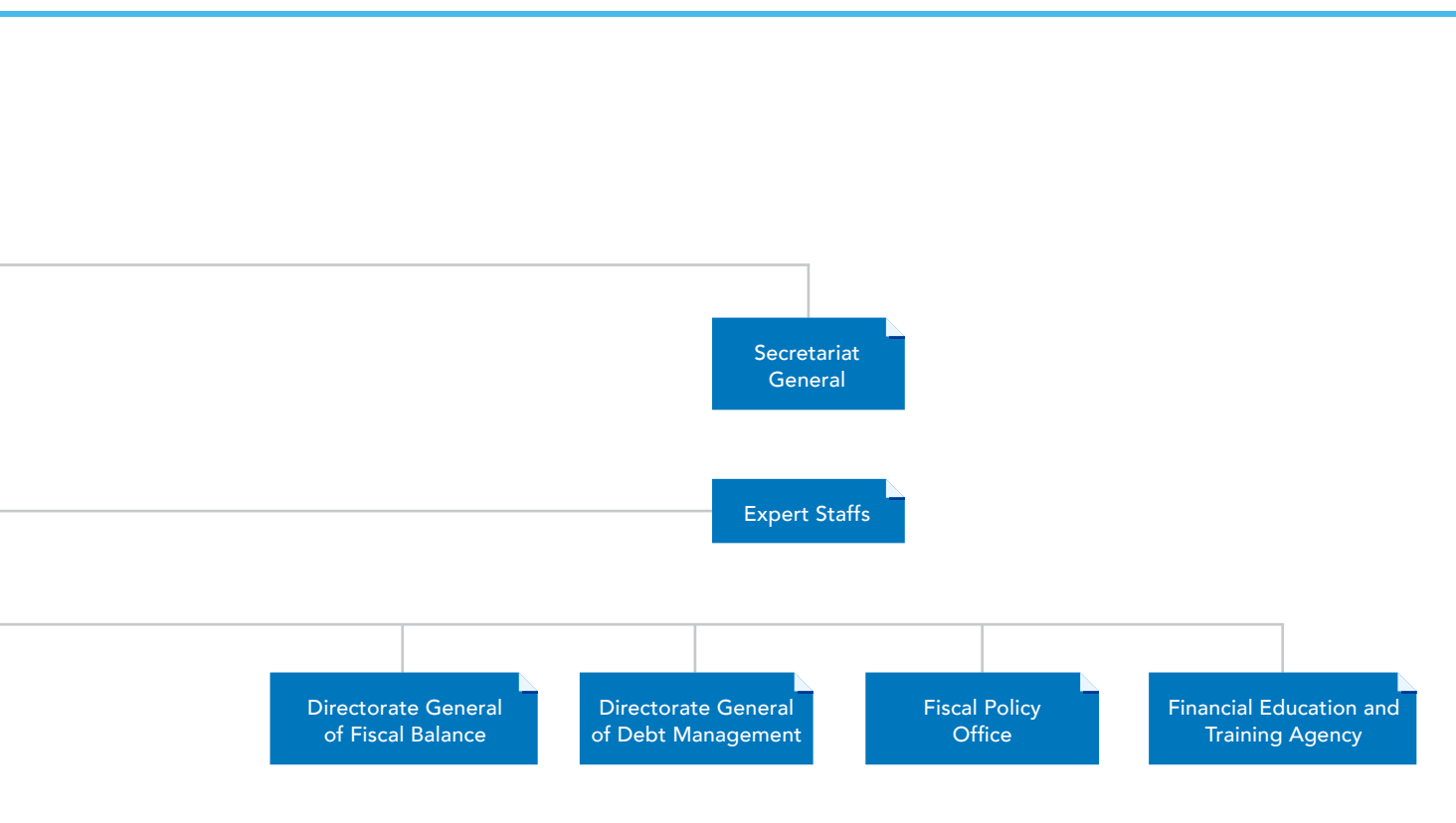
## POSITION







| LEGAL BASIS: | The Minister of Finance Decree Number 312/KMK.01/2011.



# TASKS

TO FORMULATE AND IMPLEMENT TECHNICAL POLICIES AND STANDARDIZATION IN THE AREA OF TAXATION.

# FUNCTIONS

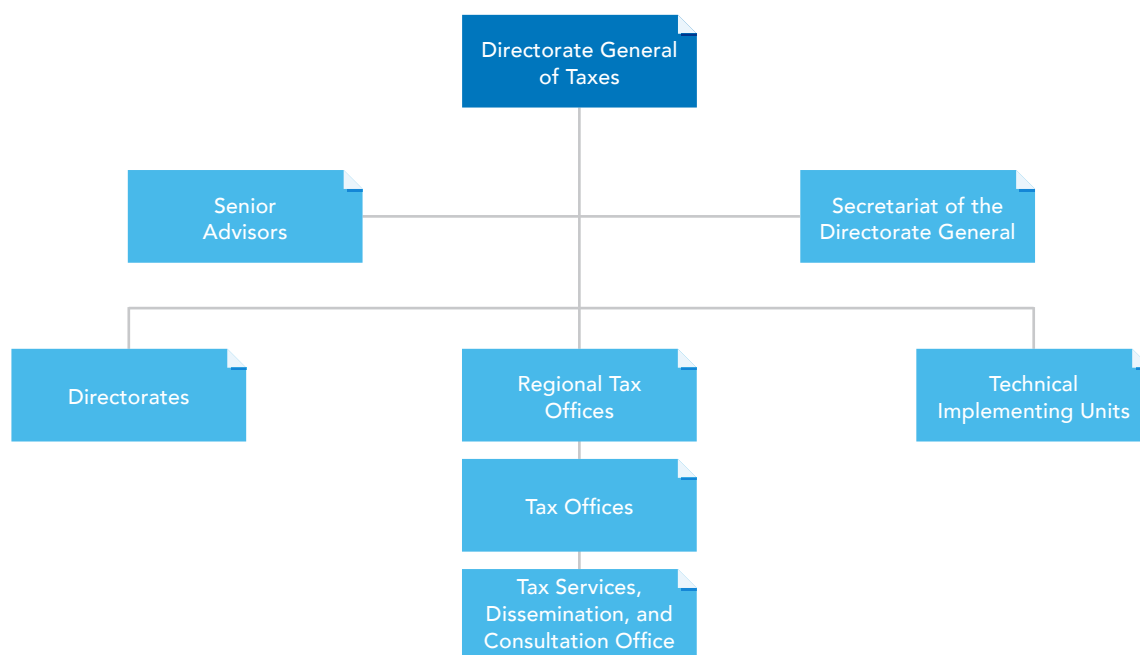
- PREPARING THE POLICY IN TAXATION AREA
- IMPLEMENTING TAXATION POLICIES
- PREPARING NORMS, STANDARDS, PROCEDURES, AND CRITERIAS IN TAXATION AREA
- PROVIDING TECHNICAL GUIDANCE AND EVALUATION IN TAXATION AREA
- PERFORMING TAX ADMINISTRATION



#### | LEGAL BASIS: |

- The Presidential Regulation Number 24 Year 2010 which was undergone several amendments with the latest amendment Presidential Regulation Number 14 Year 2014
- The Minister of Finance Regulation Number 184/PMK.01/2010

## ORGANIZATIONAL STRUCTURE



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

DGT HEAD OFFICE CONSISTS OF THE SECRETARIAT OF THE DIRECTORATE GENERAL, 12 DIRECTORATES, AND 4 SENIOR ADVISORS.

“



## HEAD OFFICE

### Secretariat of the Directorate General

To coordinate the task implementation and to guide as well as to provide administrative supports to all units within DGT.

### Directorate of Taxation Regulations I

To formulate and implement policies and technical standardization in the regulations of General Provisions and Tax Procedures, Tax Collection with Coerce Warrant, Value Added Tax and Sales Tax on Luxury Goods, Other Indirect Taxes, Land and Building Tax, and Conveyance Tax.

### Directorate of Taxation Regulations II

To formulate and implement policies and technical standardization in Income Tax regulations, tax treaty and international cooperation, legal assistance, and harmonization of tax regulation.

### Directorate of Tax Audit and Collection

To formulate and implement policies and technical standardization in tax audit and collection.

### Directorate of Tax Intelligence and Investigation

To formulate and implement policies and technical standardization in tax intelligence and investigation.

### Directorate of Tax Extensification and Valuation

To formulate and implement policies and technical standardization in tax base broadening and valuation.

### Directorate of Tax Objections and Appeals

To formulate and implement policies and technical standardization in tax objections and appeals.

### Directorate of Tax Potency, Compliance, and Revenue

To formulate and implement policies and technical standardization in tax potency, compliance, and revenue.

### Directorate of Dissemination, Services, and Public Relations

To formulate and implement policies and technical standardization in tax information dissemination, services, and public relations.



THE ROLE OF DGT IS VERY IMPORTANT IN REALIZING  
THE FINANCE INDEPENDENCY TO FUND STATE DEVELOPMENT.  
**THEREFORE, DGT'S ORGANIZATION CAPACITY SHOULD  
ALWAYS IN OPTIMAL CONDITION TO BRING OUT ITS BEST  
CAPABILITY IN ORDER TO ACHIEVE THE DESIGNATED TARGET.**

IN ADDITION, ALL STAKEHOLDERS ARE ALSO OBLIGED  
TO GIVE THEIR FULL SUPPORT TO DGT.

| AWAN NURMAWAN NUH | Secretary of the Directorate General

Directorate of Tax Information Technology	To formulate and implement policies and technical standardization in taxation information technology.
Directorate of Internal Compliance and Apparatus Transformation	To formulate and implement policies and technical standardization in internal compliance and apparatus transformation.
Directorate of Information and Communication Technology Transformation	To formulate and implement policies and technical standardization in information and communication technology transformation.
Directorate of Business Process Transformation	To formulate and implement policies and technical standardization in business process transformation.
Senior Advisor of Tax Extensification and Intensification	To review and examine issues in tax base broadening and intensification and to provide expertise solution.
Senior Advisor of Tax Supervision and Law Enforcement	To review and examine issues in tax supervision and law enforcement and to provide expertise solution.
Senior Advisor of Human Resources Development	To review and examine issues in human resources development and to provide expertise solution.
Senior Advisor of Tax Services	To review and to examine issues in tax services and to provide expertise solution.

## OPERATIONAL OFFICE

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

Regional tax office performs tasks of coordinating, controlling, analyzing, and evaluating tax offices operations, and providing elucidation of the head office policies. The types of regional tax office are:

- a. Large Taxpayer Regional Office and Jakarta Special Regional Tax Office, both are located in Jakarta; and
- b. Other Regional Tax Office located throughout Indonesia.

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

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

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

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

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

### Number of DGT Operational Offices, 2013

Type	Total
RTO	31
LTO	4
MTO	28
STO	299
TSDCO	207
TIU	5
Total	574

# MANAGEMENT DISCUSSION & ANALYSIS





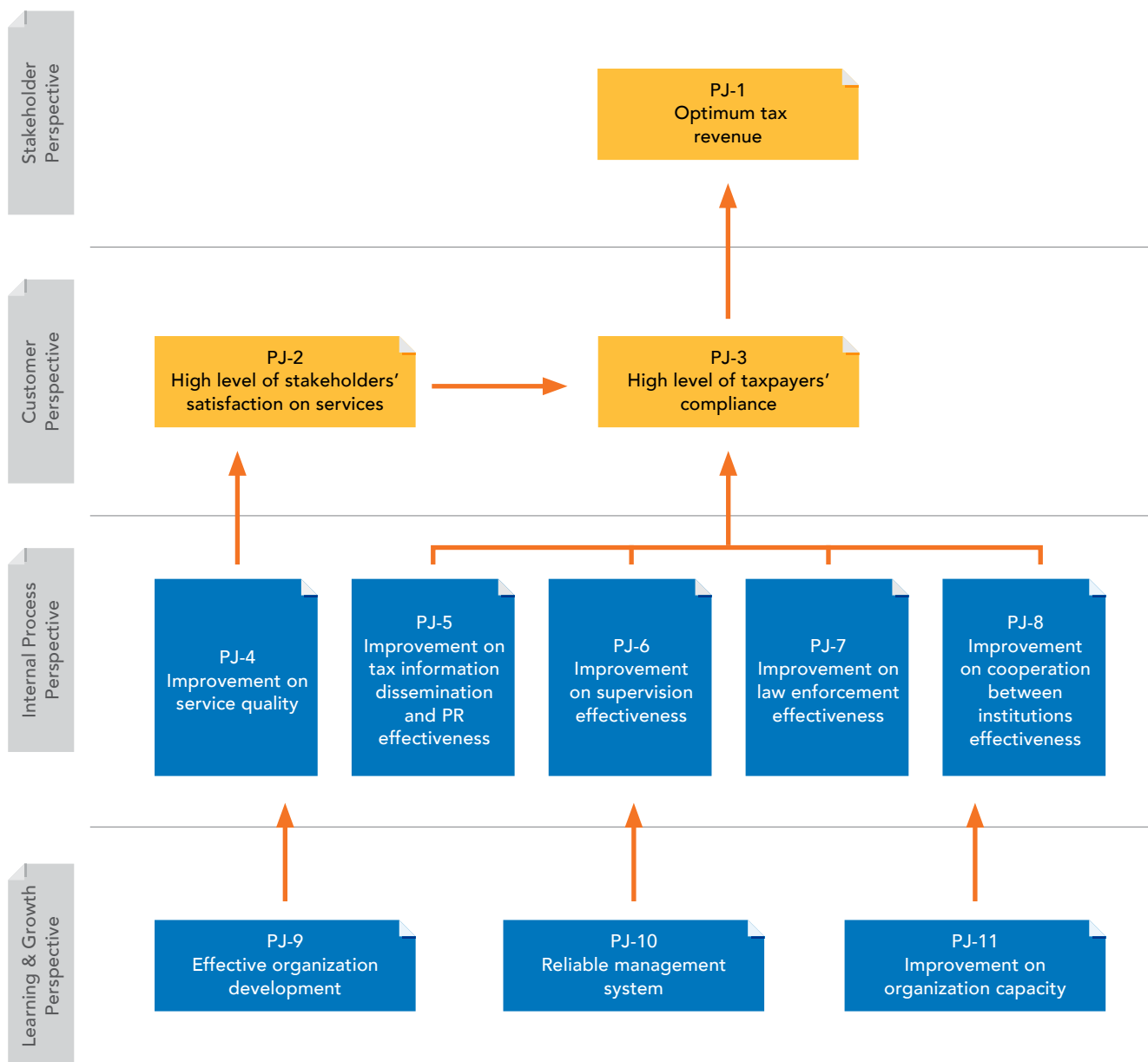




# STRATEGIC MAP AND KEY PERFORMANCE INDICATORS

- ☒ 2013 STRATEGIC MAP \_\_\_\_\_ 47
- ☒ KEY PERFORMANCE INDICATORS ACHIEVEMENT \_ 48
- ☒ STRATEGIC INITIATIVES ACHIEVEMENT \_\_\_\_\_ 50

# 2013 STRATEGIC MAP



The 2013 Strategic Map is a dashboard that outlines the DGT Strategic Objectives in a cause-effect framework that described the entire of DGT's strategy. It consists of eleven Strategic Objectives which are the long-term objectives from the organization's mission.



# KEY PERFORMANCE INDICATORS ACHIEVEMENT

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

The performance contract signed by the Director General of Taxes to the Minister of Finance consists of KPI for echelon I of DGT. In 2013, there are 25 KPIs for echelon I with details as follows.

## Key Performance Indicators Achievement, 2013

No.	Key Performance Indicators	Target	Realization	Achievement
Strategic Objectives: Optimum tax revenue				
1.	Total tax revenue	Rp995.214 trillion	Rp921.398 trillion	92.58%
Strategic Objectives: High level of stakeholders' satisfaction on services				
2.	Stakeholders' satisfaction	3.94	3.90	98.98%
Strategic Objectives: High level of taxpayers' compliance				
3.	Percentage of taxpayers' compliance	65.00%	60.86%	93.63%
Strategic Objectives: Improvement on service quality				
4.	Taxpayers' satisfaction level	70.00	77.00	110.00%
Strategic Objectives: Improvement on tax information dissemination and public relations effectiveness				
5.	Effectiveness level of tax information dissemination and public relations	70.00	75.00	107.14%
Strategic Objectives: Improvement on supervision effectiveness				
6.	Percentage on follow-up Approweb data usage by Account Representative	65.00%	56.09%	86.29%
7.	Percentage of actual Annual Income Tax Return amendment against issued notification letter	20.00%	21.57%	107.85%
8.	Effectiveness level of tax audit	75.00%	98.13%	130.85%
9.	Percentage of Joint Audit implementation	72.00%	84.00%	116.67%
Strategic Objectives: Improvement on law enforcement effectiveness				
10.	Percentage of investigation findings declared complete by the Attorney (P-21 status)	50.00%	30.00%	60.00%
11.	Percentage of tax arrears collection	35%	45%	128.57%
Strategic Objectives: Improvement on cooperation between institution effectiveness				
12.	Timeliness index of Presidential Instruction follow-up completion	80.00	87.73	109.66%
13.	Percentage of data exchange among echelon I unit	90.00%	97.93%	108.81%

No.	Key Performance Indicators	Target	Realization	Achievement
Strategic Objectives: Effective organization development				
14.	Percentage of organizational development completion	100.00%	100.00%	100.00%
15.	Bureaucratic reform score	92.00	94.88	103.16%
16.	Maturity level of risk management implementation	55.00%	62.24%	113.18%
17.	Percentage of followed-up policy recommendation from internal auditor	90.00%	100.00%	111.11%
Strategic Objectives: Reliable management system				
18.	Percentage of completion on information system module development related to DGT Strategic Plan	100.00%	100.00%	100.00%
19.	Percentage of HR management system completion related to DGT Strategic Plan	100.00%	95.00%	95.00%
20.	Percentage of completion on information system that support main business process	80.00%	85.00%	106.25%
21.	Percentage of employee database system (SIKKA/SIMPEG) accuracy	100.00%	100.00%	100.00%
22.	Percentage of employee's meet training hours standard	50.00%	70.84%	141.68%
23.	Percentage of officials meet job competency standard	87.00%	79.78%	91.70%
24.	Percentage of budget (DIPA) spending (non-personnel expenditures)	95.00%	88.11%	92.75%
25.	Percentage of completion on capital expenditure activity in DIPA	98.00%	82.66%	84.35%

## Notes:

- KPI achievement as stipulated in the Minister of Finance Decree Number 195/KMK.01/2014 on Organization Performance Value within the Ministry of Finance, except for the following KPI: total tax revenue, level of taxpayers' satisfaction, level of tax audit effectiveness, percentage of tax arrears collection, and percentage of budget (DIPA) spending (non-personnel expenditures).
- KPI realization and achievement on total tax revenues and KPI on percentage of budget (DIPA) spending (non-personnel expenditures) are in accordance with DGT Financial Report (Audited).
- KPI realization and achievement on level of taxpayers' satisfaction is in accordance with Final Report on Survey of Public Satisfaction on 2013 Taxation Services.
- KPI realization and achievement on level of tax audit effectiveness and percentage of tax arrears collection are according to data reconciliation per August 2014.



CONSIDERING ITS LARGE AND DYNAMIC STRUCTURE,  
**IT IS ESSENTIAL FOR DGT TO HAVE STRATEGIC  
 MANAGEMENT OFFICE** WHICH SERVES TO INTEGRATE  
 THE ENTIRE FORMULATION OF STRATEGIC PLAN, STRATEGIC  
 IMPLEMENTATION, INITIATIVE MANAGEMENT, PERFORMANCE  
 EVALUATION AND CHANGE MANAGEMENT.



| HANTRIONO JOKO SUSILO | Head of Organization and Procedures Division

# STRATEGIC INITIATIVES ACHIEVEMENT

DGT Strategic Initiatives is part of Performance Contract between the Director General of Taxes and the Minister of Finance. The Strategic Initiatives consist of one or several activities to achieve the KPI target, and thus affected the achievement of Strategic Objectives

## Strategic Initiatives Achievement, 2013

No.	Strategic Initiatives	Output/Outcome	Implementation Period	Status	Notes
Easy, inexpensive, and quick service providing					
1.	Easy, inexpensive, and quick service providing				
	a. Drop box system refinement	Dropbox implementation	Jan—Apr	Done	
	b. Billing system implementation and payment in foreign exchange through MPN	Dissemination and implementation	Jan—Dec	Done	Director General of Taxes Decree Number KEP-359/PJ/2013
	c. Design of user-friendly Tax Return form	New Tax Return form	Jan—Oct	Done	<ul style="list-style-type: none"> <li>• Director General of Taxes Regulation Number PER-14/PJ/2013</li> <li>• Director General of Taxes Regulation Number PER-26/PJ/2013</li> </ul>
Strategic Objectives: Improvement on tax information dissemination and public relations effectiveness					
2.	Improvement of public knowledge on taxation				
	a. Taxation training for law enforcement officer (the Indonesian National Police and the Attorney)	Training for Attorney	Jan—Dec	Done	Training was done on June 2013
	b. Tax information dissemination for teachers and lecturers	Dissemination	Jan—Dec	Done	Dissemination were done by all regional tax offices
	c. Regulation updating and taxation summary on Tax Knowledge Base application	Up-to-date Tax Knowledge Base	Jan—Dec	Done	Updating activity was done on: <ul style="list-style-type: none"> <li>• 224 taxation regulations</li> <li>• 187 taxation resumes</li> </ul>
3.	Proactive public relations				
	a. Opinion leader	Positive opinion from public figure	Jun—Dec	Done	<ul style="list-style-type: none"> <li>• Meeting with media editor in chief on June and July 2013</li> <li>• Public relations workshop attended by state officials and public figure</li> </ul>
	b. Media campaign	Activities	Mar—Nov	Done	Activities through printed media, online media, television, and radio



No.	Strategic Initiatives	Output/Outcome	Implementation Period	Status	Notes
	c. Media gathering	Activities	Feb—Mar		The activities were done on February and March 2013
Strategic Objectives: Improvement on supervision effectiveness					
4.	VAT Administration System Improvement	Refinement on the Director General of Taxes Regulation on Tax Invoice Serial Numbering	Jan—Dec	Done	<ul style="list-style-type: none"> <li>• Road Map Implementation of Electronic Tax Invoice (e-Tax Invoice)</li> <li>• Minister of Finance Regulation Number 151/PMK.03/2013</li> </ul>
		The Director General of Taxes Regulation on Expanding the Utilization Basis of e-SPT (e-Tax Return)			
		Electronic Tax Invoice Serial Numbering (e-NoFa) Application			
		Regulation and application related to supervision program on Taxable Person for VAT Purposes	Jan—Dec	Done	<ul style="list-style-type: none"> <li>• Director General of Taxes Regulation Number PER-40/PJ/2013</li> <li>• Development of supervision module on the DGT Information System application</li> </ul>
5.	National Tax Census	Census Form	Sep—Dec	Done	<ul style="list-style-type: none"> <li>• Minister of Finance Regulation Number 96/PMK.03/2013</li> <li>• Minister of Finance Regulation Number 229/KMK.03/2013</li> <li>• Director General of Taxes Regulation Number PER-31/PJ/2013 and its technical guidance</li> </ul>
		New taxpayers from census activity	Jun—Dec	Done	
6.	Tools analysis development to evaluate the revenue and risk mapping of taxpayers	Tools analysis	Jan—Dec	Done	
7.	Tax audit on certain sector and tax types	Notice of Tax Assessment	Jan—Dec	Done	The values of Notice of Tax Underpayment Assessment issued in 2013 amounted to Rp37.8 trillion from 195,798 Notice of Tax Assessment and 63,032 Audit Reports.
Strategic Objectives: Improvement on law enforcement effectiveness					
8.	Improvement on tax intelligence				
	Data and information collection on certain business sector	Intelligence Information Sheet (LIIP)	Jan—Dec	Done	Details of 31 LIIP are: <ul style="list-style-type: none"> <li>• 3 sheets from property sector</li> <li>• 2 sheets from mining sector</li> <li>• 26 sheets from plantation sector</li> </ul>

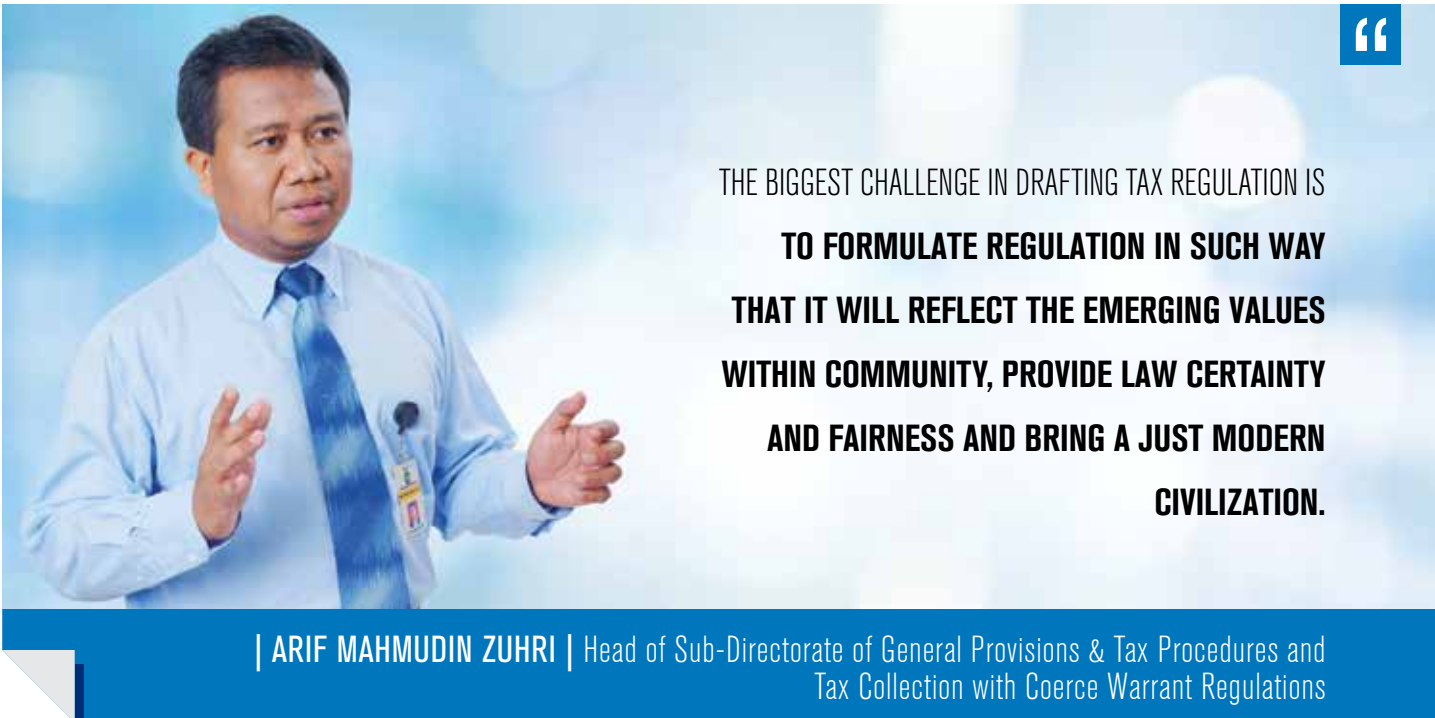
No.	Strategic Initiatives	Output/Outcome	Implementation Period	Status	Notes
9.	Improvement on investigation effectiveness	P-21 Status (dossiers are complete and can be forwarded to prosecution stage)	Jan—Dec	Done	15 dossiers of P-21 status are complete
Strategic Objectives: Improvement on cooperation between institution effectiveness					
10.	Refinement of regulations related to the enhancement of supervision and law enforcement	Regulation related to Preliminary Evidence Verification and Investigation	Jan—Dec	Done	The Minister of Finance Regulation Number 18/PMK.03/2013 and its technical guidance
11.	Improvement of cooperation with other institutions to improve the supervision and law enforcement effectiveness				
	a. Data exchange between DGT and Indonesian Financial Transaction Reports and Analysis Center (PPATK)	Secure Online Communication (SOC) between PPATK and DGT	Jan—Dec	Done	Application is ready to use
	b. MoU between DGT and other institutions for Electronic Data Exchange	MoU	Jan—Dec	Done	Signing of MoU with the Directorate General of Civil and Citizenship Administration on May 2013
	c. MoU between DGT and law enforcement institution	MoU	Jan—Dec	Done	Signing of MoU with the Indonesian National Police and the Attorney General Office has been done since 2012
Strategic Objectives: Effective organization development					
12.	DGT Head Office organization development aligned with transformation program of the Ministry of Finance	Organization development academic paper	Oct	Done	Academic paper has been submitted to the Minister of Finance on: <ul style="list-style-type: none"> <li>• March 2013, regarding the proposal of DGT Head Office development</li> <li>• October 2013, regarding the proposal of the DGT operational office development</li> </ul>
Strategic Objectives: Reliable management system					
13.	Reinforcement of internal control system	Audit Peer Review	Jan—Dec	Done	The activity was done on 55 tax offices within 25 regional tax offices
		Peer Review on tax objections and appeals	Jan—Dec	Done	The activity was done on 9 regional tax offices
14.	Integrated monitoring system development for Tax Objection Reviewer, officer, and evaluator in order to create tax objection and appeal database	Tax objections and appeals monitoring system	Dec	Done	The application modules that have been developed are as follows: <ul style="list-style-type: none"> <li>• Tax Objection and Non-Tax Objection Module</li> <li>• Tax Objection and Appeal Module</li> <li>• Review and Evaluation Module</li> <li>• Information and Monitoring of Tax Objection and Appeal Module</li> </ul>

No.	Strategic Initiatives	Output/Outcome	Implementation Period	Status	Notes
15.	Development of reliable and integrated database management system	Supervision and management decision support system	Dec	Done	<p>a.The supervision process has been integrated with management decision process.</p> <p>b.Approweb development consists of:</p> <ul style="list-style-type: none"> <li>• data and Approweb system migration to new server</li> <li>• data feeding</li> <li>• user management</li> <li>• Supervision Module for Account Representative Activity</li> </ul>
Strategic Objectives: Effective organization development					
16.	Development of effective infrastructure for data processing and document storage	Study of Data Processing Center development	Dec	Done	<p>The study has been done with consideration:</p> <ul style="list-style-type: none"> <li>• DGT Strategic Plan</li> <li>• Estimation on Tax Return that will be processed</li> <li>• Development on policies related to e-Tax Return submission obligation</li> </ul>
17.	Improvement on human resources quantity and quality				
	a. Addition of 5,457 employees	New employees	Dec	Done	Based on approval by the Ministry of State Apparatus Empowerment and Bureaucratic Reform regulation, employee addition could only be allocated as amount 3,833 people
	b. Employees' capacity building	Training  Reporting and monitoring application	Jan—Dec  Jan—Dec	Done  Done	Finalizing policy concept regarding employees' training  Application development for in-house training reporting and training hour monitoring on employee database system

# OPERATIONAL OVERVIEW

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# OPERATIONAL OVERVIEW



## A. ISSUANCE OF TAX REGULATION

The issuance of tax regulation is carried out to increase the efficiency and effectiveness of tax administration, fairness in tax impose, and to support government programs/policies.

DGT has the authority in the process of tax regulation issuance from formulation stage, analysis, and/or ratification.

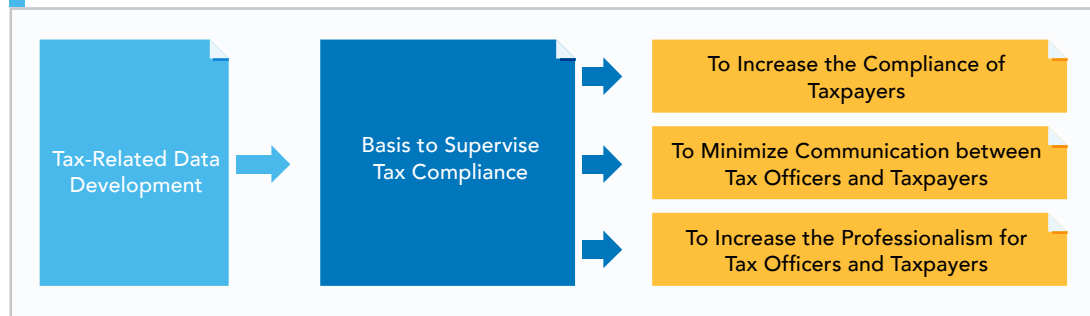
In practice, DGT strives to harmonize the rules needed in preparing the tax regulation which covers identification, analysis, and recommendation. When analyzing, DGT also involves the stakeholders such as business association and economist to gain a better insight on present and future economic condition.

The following are several regulations that have been identified, analysed, and issued in 2013.

## 1. THE COLLECTION OF TAX-RELATED DATA AND INFORMATION

As stipulated in Article 35A of the Law on General Provisions and Tax Procedures, government agencies, institutions, associations, and other parties are obliged to provide tax data and information for DGT. Furthermore in 2012, the government has issued the implementing regulation from the respected laws, namely the Government Regulation Number 31 Year 2012 regarding Provision and Collection of Tax-Related Data and Information.

### The Objectives of Data and Information Submission and Collection



Based on the Government Regulation Number 31 Year 2012, the Minister of Finance issued Regulation Number 16/PMK.03/2013 on Details and Submission Procedures of Tax-Related Data and Information. According to the respected regulation, initially, there are fourteen government institutions and State Owned Enterprises which obliged to provide tax-related data and information.

In accordance with the third amendment of the Minister of Finance Regulation Number 16/PMK.03/2013 eventually there are 39 institutions varied from government institutions, agencies, associations, and other parties which obliged to provide tax data and information to DGT.



TAXATION REGULATION DISSEMINATION  
BY MUARA BUNGO TAX OFFICE





Parties Obligated to Provide with Tax-Related Data and Information	
<ul style="list-style-type: none"> <li>Directorate General of Budgeting, the Ministry of Finance</li> </ul>	<ul style="list-style-type: none"> <li>Indonesia Port Corporation I</li> </ul>
<ul style="list-style-type: none"> <li>Directorate General of Treasury, the Ministry of Finance</li> </ul>	<ul style="list-style-type: none"> <li>Indonesia Port Corporation II</li> </ul>
<ul style="list-style-type: none"> <li>Directorate General of Customs and Excise, the Ministry of Finance</li> </ul>	<ul style="list-style-type: none"> <li>Indonesia Port Corporation III</li> </ul>
<ul style="list-style-type: none"> <li>Directorate General of Fiscal Balance, the Ministry of Finance</li> </ul>	<ul style="list-style-type: none"> <li>Indonesia Port Corporation IV</li> </ul>
<ul style="list-style-type: none"> <li>Fiscal Policy Office, the Ministry of Finance</li> </ul>	<ul style="list-style-type: none"> <li>State Electricity Company</li> </ul>
<ul style="list-style-type: none"> <li>Center of Electronic Procurement, the Ministry of Finance</li> </ul>	<ul style="list-style-type: none"> <li>Workers' Social Security</li> </ul>
<ul style="list-style-type: none"> <li>Development Center for Accountants and Appraisers, the Ministry of Finance</li> </ul>	<ul style="list-style-type: none"> <li>Indonesian Central Securities Depository</li> </ul>
<ul style="list-style-type: none"> <li>Ministry of Home Affairs</li> </ul>	<ul style="list-style-type: none"> <li>PT Jakarta International Container Terminal</li> </ul>
<ul style="list-style-type: none"> <li>Directorate General of International Trade, the Ministry of Trade</li> </ul>	<ul style="list-style-type: none"> <li>PT Mustika Alam Lestari</li> </ul>
<ul style="list-style-type: none"> <li>Directorate General of Oil and Gas, the Ministry of Energy and Mineral Resources</li> </ul>	<ul style="list-style-type: none"> <li>PT Terminal Peti Kemas Koja</li> </ul>
<ul style="list-style-type: none"> <li>Port Authority, the Ministry of Transportation</li> </ul>	<ul style="list-style-type: none"> <li>PT Terminal Peti Kemas Surabaya</li> </ul>
<ul style="list-style-type: none"> <li>Indonesia Central Bank</li> </ul>	<ul style="list-style-type: none"> <li>PT Sucofindo</li> </ul>
<ul style="list-style-type: none"> <li>Indonesia Investment Coordinating Board</li> </ul>	<ul style="list-style-type: none"> <li>PT Surveyor Indonesia</li> </ul>
<ul style="list-style-type: none"> <li>National Land Agency</li> </ul>	<ul style="list-style-type: none"> <li>PT Carsurin</li> </ul>
<ul style="list-style-type: none"> <li>The National Public Procurement Agency</li> </ul>	<ul style="list-style-type: none"> <li>PT Geoservices</li> </ul>
<ul style="list-style-type: none"> <li>National Institute of Aeronautics and Space</li> </ul>	<ul style="list-style-type: none"> <li>The Association of Indonesia Automotive Industries (Gaikindo)</li> </ul>
<ul style="list-style-type: none"> <li>All Province Government</li> </ul>	<ul style="list-style-type: none"> <li>Indonesian Motorcycle Industry Association (Aisi)</li> </ul>
<ul style="list-style-type: none"> <li>All City/District Government</li> </ul>	<ul style="list-style-type: none"> <li>Indonesian Institute of Certified Public Accountants (IAPI)</li> </ul>
<ul style="list-style-type: none"> <li>Special Task Force for Upstream Oil and Gas Business Activities</li> </ul>	<ul style="list-style-type: none"> <li>Indonesian Society of Appraisers (Mappi)</li> </ul>
	<ul style="list-style-type: none"> <li>Pengelola Nama Domain Internet Indonesia (Pandi)</li> </ul>

## 2. PRE-AUDIT REFUND OF TAX OVERPAYMENT

In 2013, the Minister of Finance issued Regulation Number 198/PMK.03/2013 on Pre-audit Refund of Tax Overpayment Which Meets Certain Requirements to increase the services for taxpayers by accelerating the refund process.

Several essential matters regulated in the respected regulation are as follows:

- a. the amendment on threshold of overpayment tax for:
  - 1) Individual Income Tax:
    - employee, the amount of overpayment is unlimited
    - entrepreneurs, overpayment threshold raised from Rp1 million to Rp10 million
  - 2) Corporate Income Tax, overpayment threshold raised from Rp10 million to Rp100 million; and
  - 3) VAT, overpayment threshold raised from Rp28 million to Rp100 million;

- b. implementation of risk analysis with guidance stated by the Director General of Taxes;
- c. the tax refund process is done through verification;
- d. time range of settlement process are as follows:
  - 1) fifteen working days for Individual Income Tax;
  - 2) one month for Corporate Income Tax; and
  - 3) one month for VAT;
- e. the Director General of Taxes may audit the tax overpayment refund. If the audit result proves otherwise, the amount of tax underpayment will be added by administration penalty of 100 percent increase; and
- f. taxpayers may plead for reduction/elimination of administrative penalty to DGT from 100 percent to 48 percent, maximum.

The respected the Minister of Finance Regulation was stipulated in 27 December 2013 and come into effect on 1 January 2014.

### 3. FINAL INCOME TAX IMPOSED ON TAXPAYERS WHICH HAVE CERTAIN REVENUE

During mid-2013, the Government issued Regulation Number 46 Year 2013 on Final Income Tax Imposed on Taxpayers which Have Certain Revenue. The objectives of this regulation are:

- a. to make tax collection easier and simpler;
- b. to educate community for orderly administration and transparency; and
- c. to provide opportunity for community to contribute in funding the state.

Main subject set in the respected regulation are as follows:

- a. The criteria for final Income Tax imposed on taxpayers which have certain revenue are:
  - 1) individual or corporate taxpayers exclude permanent establishment; and
  - 2) earn income from business operation, excluding independent personal services with revenue less than Rp4.8 billion for one Fiscal Year.
- b. Corporate taxpayers which not part of the above criterias are:
  - 1) corporate taxpayers which has not commercially operated; or
  - 2) corporate taxpayers with revenue more than Rp4.8 billion within one year since operated commercially.
- c. Taxable Income is calculated based on 1 percent rate multiplied with tax based in form of total monthly revenue for every business entity.
- d. Income Tax imposition based on business revenue within one year from the previous Fiscal Year before the respected Fiscal Year.
- e. Income subjected to Final Income Tax based on specific regulation such as construction services is excluded from final Income Tax based on the Government Regulation Number 46 Year 2013.

In 2013, the Minister of Finance Regulation Number 107/PMK.011/2013 and the Director General of Taxes Regulation Number PER-32/PJ/2013 have also been issued as enactment of the Government Regulation Number 46 Year 2013.

#### 4. INCOME TAX RATE REDUCTION FOR DOMESTIC LISTED COMPANY

In 2013, Government issued Regulation Number 77 Year 2013 on Income Tax Rate Reduction for Domestic Listed Company, as 5 percent from subjected normal rate or was given Income Tax rate up to 20 percent.

To earn the reduction incentive, the respected taxpayers shall meet the following criterias:

- a. at least 40 percent of the total shares listed are available for trading in Indonesia Stock Exchange and registered in security depository institution;
- b. the respected shares must be owned by at least 300 parties where each party only entitled to less than 5 percent of the total fully paid up capital;
- c. the regulation in point a and b above must be fulfilled within 183 calendar days within one Fiscal Year.

For Domestic Listed Company wants to use this incentive may submit for it at the same time with submission of Corporate Tax Return along with necessary requirements.

The government expected that the incentive may increase the role of capital market as source of capital for business activity, encourage the growth of public company, and increase public ownership on the respected company.

#### 5. TAX REDUCTION OF INCOME TAX ARTICLE 25 AND POSTPONEMENT OF INCOME TAX ARTICLE 29 PAYMENT FOR CERTAIN INDUSTRY TAXPAYERS

Several tax incentives given by the government aimed to ease and protect the liquidity of certain national industry taxpayers to compete in both domestic and international market. The Minister of Finance Regulation Number 124/PMK.011/2013 on Tax Reduction of Income Tax Article 25 and Postponement of Income Tax Article 29 Payment for Certain Industry Taxpayers.

Therefore, for taxpayers from certain industry, such as textile, garment, footwear, furniture, and/or toys earned the following incentive:

- a. Income Tax reduction of Article 25 for Tax Period of September 2013 until December 2013; and/or
- b. postponement of Annual Income Tax Article 29 Payment for Fiscal Year of 2013.

The tax reduction of Income Tax Article 25 could be given at the maximum rate:

- a. 25 percent from Income Tax Article 25 for Tax Period of August 2013 for certain industry taxpayers exclude export-oriented business activity; and
- b. 50 percent from Income Tax Article 25 for Tax Period of August 2013 for certain industry taxpayers within export-oriented business activity.

As the enactment of the Ministry of Finance Regulation Number 124/PMK.011/2013, Director General of Taxes issued Regulation Number PER-30/PJ/2013 on Procedures of Income Tax Reduction Article 25 and Postponement of Annual Tax Article 29 Payment Year 2013 for Certain Industry Taxpayers.

## **6. WITHHOLDING INCOME TAX ARTICLE 22 REGARDING PAYMENT ON DELIVERY OF GOODS AND IMPORT ACTIVITY OR OTHER BUSINESS ACTIVITY**

In 2013, the Minister of Finance has amended Regulation Number 154/PMK.03/2010 on Withholding Income Tax Article 22 regarding Payment on Delivery of Goods and Import Activity or Other Business Activity, and the second time has amended by the Minister of Finance Regulation Number 224/PMK.011/2012.

The first amendment in 2013 carried out to synchronize the tax regulation for taxpayers in oil and gas industry and geothermal and withholding Income Tax Article 22 on sales of luxury goods. The amendment is regulated in the Minister of Finance Regulation Number 146/PMK.011/2013. The amendment regulates the addition of several aspects which excluded from withholding Income Tax Article 22, namely:

- a. payment for natural oil and gas, and/or derivative products from upstream activity in the oil and gas produced in Indonesia, from:
  - 1) contractor performing the exploration and exploitation based on cooperation contract; or
  - 2) head office of contractors performing the exploration and exploitation based on cooperation contract;
- b. payment for geothermal energy or electricity from taxpayer performing business activity in geothermal based on cooperation contract of geothermal resources;
- c. sales of domestic motor vehicle performed by automotive industry, Sole Agent (ATPM), Brand Agent (APM), and general importer of motor vehicle subjected to Income Tax Article 22 paragraph (1) section c of Income Tax Law.

The next amendment is stipulated in the Minister of Finance Regulation Number 175/PMK.011/2013. In consideration of the economic condition especially import activity, the respected amendment regulates the increase of rate on Income Tax Article 22 to 7.5 percent on import of specific goods.

## **7. PROCEDURES OF TAX CLEARANCE REGARDING PROCUREMENT BY GOVERNMENT INSTITUTIONS**

The Director General of Taxes issued Regulation Number PER-44/PJ/2013 on Procedures of Tax Clearance Regarding Procurement by Government Institutions, organized as follow:

- a. Tax Clearance as requirements for taxpayers in the procurement of goods and/or services for government institutions;
- b. requirements to file for Tax Clearance are as follows:
  - 1) not involved in any tax crimes;
  - 2) have no tax debt, except for taxpayers with permission to postpone or install the payment or taxpayers whom file for tax objection or appeal;
  - 3) submitted the Annual Tax Return for the latest Fiscal Year and Periodic Tax Return for the last three months;
  - 4) completed the application form;
- c. procedures to process the Tax Clearance in tax office;
- d. time of completion for Tax Clearance application.

## 8. AMENDMENT REGULATION ON REVENUE THRESHOLD OBLIGATED TO VAT FOR SMALL BUSINESS

Revenue threshold for small business to be categorized as Taxable Person for VAT Purposes or becoming subjected to VAT, rose by Rp4.8 billion per annum from Rp600 million per annum. The amendment is stipulated in the Minister of Finance Regulation Number 197/PMK.03/2013 which comes into effect on 1 January 2014.

Aforementioned in VAT Law Article 3A, any person performing the delivery taxable goods and/or services, except for small business entity which limited by the Minister of Finance, must report its business activity to be confirmed as Taxable Person for VAT Purposes and obliged to collect, submit, and report the taxable VAT. Through the Minister of Finance Regulation Number 197/PMK.03/2013, any taxpayers with annual revenue less than Rp4.8 billion who choose to be a non-Taxable Person for VAT Purposes is free from Taxable Person for VAT Purposes obligations.

The regulation regarding the amendment of revenue threshold is issued to encourage taxpayer with annual revenue less than Rp4.8 billion to:

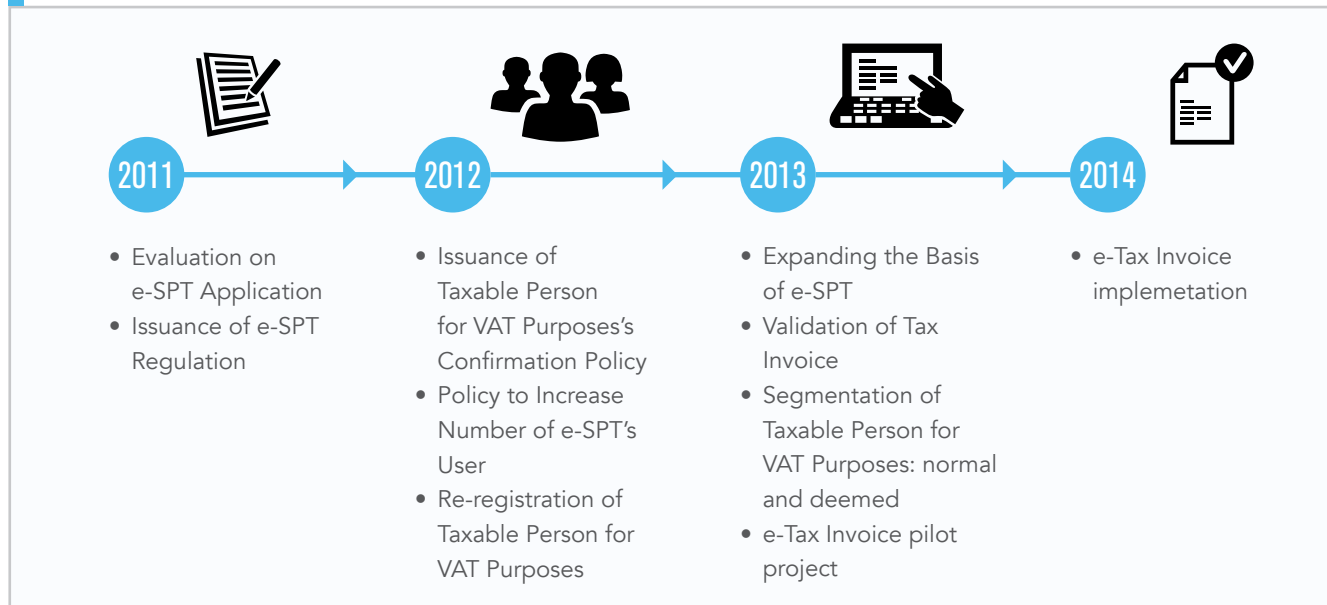
- participate commonly with the scheme of Final Income Tax according to the Government Regulation Number 46 Year 2013 and free from any worries regarding the impact of VAT; and
- choose to become a non-Taxable Person for VAT Purposes, then free from issuing Tax Invoice and free from reporting Periodic Tax Return of VAT, thus the cost of compliance become lower.

## 9. VAT ADMINISTRATION SYSTEM IMPROVEMENT

Improving the Taxable Person for VAT Purposes' compliance is an attempt to optimize VAT collection. Due to the growth of VAT revenue which far from optimum target, along with low compliance level of Taxable Person for VAT Purposes, DGT constantly improves the VAT administration system on three key areas as the following:

- a. confirmation of Taxable Person for VAT Purposes, in order to supervise and proof the Taxable Person for VAT Purposes's existency along with their business activity;
- b. issuance of Tax Invoice, in order to supervise and proof that the Tax Invoice issued by Taxable Person for VAT Purposes is legitimate and based on real transaction; and
- c. submission of Tax Invoice, in order to supervise and proof that the submitted Tax Invoice has been paid and reported by Taxable Person for VAT Purposes.

## Road Map of VAT Administration System Improvement



In line with the Road Map of VAT Administration System Improvement, DGT has taken following action in 2013 include:

### [Expansion of Taxable Person for VAT Purposes whom Reported the Electronic VAT Periodic Tax Return](#)

The Director General of Taxes issued the regulation that obliged the corporate Taxable Person for VAT Purposes to submit the electronic VAT Periodic Tax Return (e-SPT) starting from Tax Period of July 2013. This regulation also applied to individual Taxable Person for VAT Purposes with monthly revenue more than Rp400 million or performing more than 25 transactions per month. Through e-SPT, VAT data can be accessed quickly and valid.

The stipulation the respected Director General of Taxes Regulation Number PER-10/PJ/2013 and PER-11/PJ/2013, increase the data basis of e-SPT, thus make the supervision on Taxable Person for VAT Purposes easier and faster.

### [Improvement on Validation of Tax Invoice Serial Number concerning the Issuance of Tax Invoice](#)

Based on the evaluation done by DGT, there is an indication that the numbering mechanism of Tax Invoice by Taxable Person for VAT Purposes is vulnerable to be misused, both in form of ineligible Tax Invoice issuance and credited Tax Invoice with duplicate number. Therefore, DGT issued a new regulation regarding the serial number of Tax Invoice which stipulated in the Director General of Taxes Regulation Number PER-24/PJ/2012 as amended by the Director General of Taxes Regulation Number PER-08/PJ/2013 which comes into effect on 1 April 2013.

Based on the regulation, the issuance of Tax Invoice obliged to use the serial number given by DGT electronically, also known as e-Nofa. The regulation and services of e-Nofa is a form of DGT's effort to protect the Taxable Person for VAT Purposes whom has good intention and comply with taxation regulation, and thus protected from any misuse of Tax Invoice by irresponsible party.



### [Focus of Services and Supervision through Segmentation of Taxable Person for VAT Purposes](#)

Segmentation of Taxable Person for VAT Purposes is done by applying the Minister of Finance Regulation Number 197/PMK.03/2013 which amended the revenue threshold for small enterprise taxable for VAT, thus making sure that the DGT's supervision is more effective and more supportive on improvement of service quality.

### [Preparation to Implement the Tax Invoice Electronically through Piloting of e-Tax Invoice Application](#)

The Minister of Finance Regulation Number 151/PMK.011/2013 on Procedures of Issuance and Correction or Replacement of Tax Invoice regulates two forms of Tax Invoice, electronically (e-Tax Invoice) and paper-form (hardcopy). The regulation is aim to facilitates Taxable Person for VAT Purposes in issuing Tax Invoice electronically and also increase the validity of Tax Invoice issuance.

The e-Tax Invoice is an electronic document which can be printed in the paper form or pdf file. Before the implementation of e-Tax Invoice, on November 2013 DGT performed a series of testing on e-Tax Invoice application by representatives of Taxable Person for VAT Purposes.

### [Improvement on Taxable Person for VAT Purposes's Compliance Level](#)

In 2013, the Director General of Taxes issued Regulation Number PER-40/PJ/2013 on the Supervision of Taxable Person for VAT Purposes in order to increase the Taxable Person for VAT Purposes' compliance level through systematic and continuous mechanism of supervision with early warning system.

The mechanism is constructed to prevent any violation on Taxable Person for VAT Purposes' compliance through procedures which integrated with DGT's information system, with the Periodic Tax Return of VAT and/or taxation data and information as the parameter. As an example, the DGT's information system will notify the authorities to perform standard audit to Taxable Person for VAT Purposes whom failed to report the Periodic Tax Return of VAT for three months in a row.

## **10. ADMINISTRATION OF LAND AND BUILDING TAX ON NATURAL OIL, NATURAL GAS, AND GEOTHERMAL SECTORS**

The Minister of Finance issued Regulation Number 76/PMK.03/2013 regarding refinement of administration of land and building tax on natural oil, natural gas, and geothermal sectors. The respected regulation consists of provisions on taxable object and subject, administration of taxable object data, tax imposition and assessment, direct payment by taxpayers or through overbooking, as well as revenue sharing allocation and disbursement.

As the enactment of the respected Minister of Finance Regulation, the Director General of Taxes issued the Regulation Number PER-45/PJ/2013 on Procedures of Land and Building Tax Imposition for Natural Oil and Gas, and Geothermal Sectors.

| PHOTO: | Afriganistana



A STAFF AT AMBON TAX OFFICE PRINTING NOTICE OF LAND AND BUILDING TAX PAYABLE FORM



## B. TRANSFER OF TAX COLLECTION AUTHORITY FOR RURAL AND URBAN AREAS-LAND AND BUILDING TAX

Based on Law Number 28 Year 2009, regarding the tax administration of Local Tax and Local Retribution, Rural and Urban Areas – Land and Building Tax becomes a Local Tax. The transfer process has been done gradually since 2011. Starting from 2014, the administration of Rural and Urban Areas – Land and Building Tax becomes the responsibility of local governments.

DGT also has its role in the transfer process through the following activities:

- monitoring preparation on transfer management to local governments;
- providing technical guidance on management to local governments;
- providing IT workshop to install and customize Taxable Object Information Management System (Sismiop) application and valuation workshop for local governments employees;
- cooperating with State College of Accountancy (STAN) to conduct Diploma I program of Appraiser and Operator Console.

### Progress of Implementation for Local Governments to Manage the Rural and Urban Areas – Land and Building Tax

# 2011



Surabaya City

# 2012



18 cities/regencies

# 2013



123 cities/regencies

# 2014



entire cities/regencies

#### Success Parameter on Transfer of the Rural and Urban Areas – Land and Building Tax Administration

- The transfer process is progressing well at minimum cost
- The stability of Rural and Urban Areas – Land and Building Tax revenue can still be maintain with acceptable deviation

## C. TAX POTENCIES

### 1. TAX EXTENSIFICATION

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

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

Tax extensification is done by broadening the tax base, thus to achieve the tax revenue target. The success of tax base broadening depends on the quality of data. Qualified data must consist information on potential tax subject as well as generating new taxpayers.



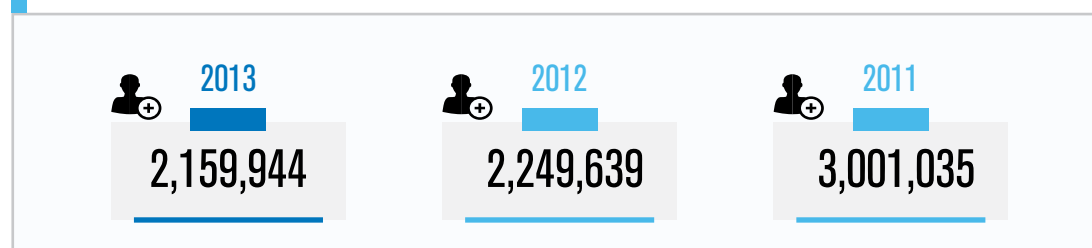
Since 2011, tax base broadening has been added as an extra effort to achieve tax revenue target for each tax office. This extra effort focused on payment of all type of taxes for new taxpayers for the first two years, including VAT payment on self-construction activities based on supervision and/or verification by tax office.

### Extra Effort of Tax Extensification, 2013



| NOTES: | Data of realization as of 15 January 2014

## Total Addition of Individual Taxpayers, 2011–2013



In 2013, the Director General of Taxes issued the Regulation Number PER-35/PJ/2013 regarding as of procedures of tax base broadening which came into effect on 1 January 2014, with the objectives are:

- simplification/codification of tax base broadening regulations;
- adjustment to the transfer of Rural and Urban Areas-Land and Building Tax to local governments;
- harmonization between tax base broadening rules and registration procedures;
- determining tax base broadening target based on subjective and objective analysis on current data and information in order to improve taxpayers quality; and
- encouraging tax base broadening activity based on citizen data.

### National Tax Census

The National Tax Census is the continuation of tax base broadening program in 2011 and 2012. The census activity focused on finding the potential taxpayers. The census area target in 2013 remain the same: business central districts, luxurious estates, and other potential objects such as palm plantation and mining sector.

The national census also aimed to encourage the implementation of the Government Regulation Number 46 Year 2013 on Final Income Tax Imposed on Taxpayers which Have Certain Revenue.

The census stage starts from preparation, implementation, utilization of census data, and monitoring as well as evaluation. To be succeed, the census relies on data utilization through Back Office of the National Tax Census (BOSPN) application.

## Result of the National Tax Census, 2013

Total Cluster	Target of Census Form	Census Form Recording		Census Form Validation			BOSPN	
		Total	%	Validated	Valid	% Valid	Total	%
A	B	C	D = C : B	E	F	G = F : B	H	I = H : B
6,130	501,762	469,559	93.58	467,713	467,311	93.13	467,310	93.13

| NOTE: | Data as of 27 August 2014

## Monitoring of BOSPN, 2013

Description	Total Census Form
<b>Unregistered Respondent-Complete</b> : respondents which have not registered as taxpayers and the data from Census Form can be filled completely on Taxpayers Registration Form.	293,725
<b>Unregistered Respondent-Incomplete</b> : respondents which have not registered as taxpayers, but the data from Census Form cannot be filled completely on Taxpayers Registration Form.	46,590
<b>Self-construction Activity</b> : respondents are indicated to be potencial taxpayers for VAT on self-construction activity.	1,830
<b>Data</b> : respondents have been registered but there are data differences between Census Form and taxpayers master file.	17,273
<b>Income Tax</b> : respondent indicated to be potential taxpayers for Income Tax.	34,012
<b>Certain Entrepreneur Individual Taxpayer</b> : respondent indicated to meet the criteria as individual taxpayer performing business activity as retailer who owns one or more business place as stipulated in the Director General of Taxes Regulation Number PER-32/PJ/2010.	19,355
<b>Matching</b> : a further process needs to be decided whether the respondent is already registered or not yet registered, if there is data differences between Census Form data with taxpayer master file.	42,218

| NOTE: | Data as of 27 August 2014

## 2. TAX INTENSIFICATION

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

In addition to various intensification methods carried out such as Mapping, Profiling, and Benchmarking, since 2011 DGT applied a new method namely 'Feeding'. This method is applied to exchange taxpayers' data based on taxpayers' profile among tax offices and to supervise on data utilization including third parties data.



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IN THE FUTURE, **THE DUTY OF ACCOUNT REPRESENTATIVE**  
**MUST BE FOCUSED ON MONITORING FUNCTION,**  
 AND THUS MAXIMIZING THE TAX POTENCY.

| PUJI MUMPUNI | Account Representative, Central Semarang | Tax Office

## MAPPING

finding and mapping tax potencies in each tax office areas or regional tax offices

## PROFILING

develop taxpayer's profile

## BENCHMARKING

analysis on comparability between one taxpayer with others in a certain sector based on certain parameters and variables particularly elements and ratios on financial report

## FEEDING

exchange taxpayers' data based on taxpayers' profile among tax offices and to supervise on data utilization including third parties data

The following are tax intensification activities covered in 2013:

- a. Tax potency finding based on business sectors, mainly sectors that contribute significantly to national revenue such as property, plantation (palm oil), mining (coal), treasury, banking, and high wealth individual.
- b. Utilizing the Web-based Data Profile Application (Approweb). This activity allows the available data and information from Approweb to be utilized optimally and provides an alert system of tax potency.
- c. Tax potency finding based on Over Share Transaction Analysis. This analysis conducted by matching data between DGT data and external data received from the Business Competition Supervisory Commission (KPPU), Indonesia Stock Exchange, and internet searching.
- d. Monitoring national tax revenue by assigning Liaison Officers from Head Office to supervise tax potency finding in regional tax offices and tax offices.

### Follow-up on Utilization of Approweb Data by Account Representative, 2013

Total Follow-Up	Total taxpayers given notification letter			Total taxpayers given notification letter to amend tax return		
	Target	Realization	%	Target	Realization	%
200,489	130,399	112,462	86.24	26,080	28,127	107.85

In 2013, DGT has done several activities as back office function of tax intensification such as: 1) Approweb refinement; 2) benchmarking refinement; 3) development initiation of Compliance Risk Management, as a program to supervise taxpayers in an effective and efficient way; 4) organizing literatures and modules on tax potency finding; 5) re-administration of taxpayer's domicile; and 6) improvement of Business Fields Classification.





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PUBLIC OFFICIAL FILING THE 2012  
ANNUAL INCOME TAX RETURN

| PHOTO: | Arief Sulistiadhi

### Compliance Ratio of Annual Tax Return Filing, 2011–2013

Description	2013	2012	2011
Number of Taxpayers Obligated to File Annual Income Tax Return	17,731,736	17,659,278	17,694,317
Number of Annual Income Tax Return Filed	10,790,650	9,482,480	9,332,626
Compliance Ratio	60.86%	53.70%	52.74%

#### | NOTES: |

- Taxpayers Obligated to File Annual Income Tax Return is the amount of taxpayers obligated to submit Annual Income Tax Return as of 1 January.
- Annual Income Tax Return is the amount of Annual Income Tax Return received in a year without noticing the respective Fiscal Year of Tax Return.
- Compliance Ratio is the comparison between total Annual Income Tax Return filed in one Fiscal Year and Taxpayers Obligated to File Annual Income Tax Return in the beginning of the year.

## D. LAW ENFORCEMENT

DGT has carried out law enforcement in three activities; tax audit, tax collection, and investigation. Law enforcement is conducted to increase the voluntary compliance and also provide short-term impact on tax revenue. Therefore, the law enforcement must be conducted in a measurable, consistent, and professional manner, thus will minimize disputes between taxpayers and DGT.

### 1. TAX AUDIT

Tax audit is a series of activities to collect and process data, information, and/or evidence with an objective and professional manner to verify the compliance and/or other purposes based on taxation regulation.

# ARTICLE 29 PARAGRAPH (1) OF LAW ON GENERAL PROVISIONS AND TAX PROCEDURES

## LEGAL BASIS FOR CONDUCTING TAX AUDIT



### Tax Audit Activities

To Verify the Compliance Level	For Other Purposes
<p>Shall be conducted to:</p> <ul style="list-style-type: none"> <li>• Taxpayers who filed for tax refund as stipulated in Article 17B of Law on General Provisions and Tax Procedures;</li> <li>• Taxpayers who have been given a pre-audit refund because of tax overpaid;</li> <li>• Taxpayers who submit Tax Return that declares loss;</li> <li>• For taxpayers who conduct merger, consolidation, expansion, liquidation, dissolve, and for individual taxpayers who will leave Indonesia permanently;</li> <li>• For taxpayers who change the financial year or accounting methods, and for taxpayers who conducting fixed assets revaluation;</li> <li>• Taxpayers who do not submit or submit Tax Returns beyond the stipulated period in the reprimand letter will be subject to audit based on risk analysis;</li> <li>• Taxpayers, who are based on risk analysis of Tax Returns held by DGT, are subject to audit.</li> </ul>	<p>May be conducted in the context of:</p> <ul style="list-style-type: none"> <li>• providing of Taxpayer Identification Number officially;</li> <li>• termination of Taxpayer Identification Number</li> <li>• confirmation or revocation of Taxable Person for VAT Purposes;</li> <li>• taxpayers who submit tax objection;</li> <li>• material collection for the preparation of net income calculation;</li> <li>• data and information matching;</li> <li>• determination of taxpayers which located in remote areas;</li> <li>• determination of one or more business place for the VAT purpose;</li> <li>• tax audit regarding tax collection;</li> <li>• determination of the production starting point or loss carried forward extension period for a tax incentive;</li> <li>• to meet the information exchange request for Tax Treaty country partner.</li> </ul>

In 2013, the Minister of Finance Regulation Number 17/PMK.03/2013 on Tax Audit Procedures was issued to replace and refine the previous tax audit regulation. Some of principal changes in the tax audit procedures which set forth in the regulation, are as follows:

- addition of new tax audit criteria, such as tax audit to taxpayers who change the financial year or accounting methods, and to taxpayers who conducting fixed assets revaluation, and tax audit on taxpayers who do not obliged to file Tax Return or file Tax Returns in timely manner;
- change of tax audit period, extension of tax audit period, as well as the obligation to inform taxpayers about extension of the period;

## Q&amp;A

**CHALLENGES IN PERFORMING DUTIES?**

COMPLETING TAX AUDIT IN TIME ACCORDING TO THE PREVAILING STANDARDS AND PROCEDURES WITH MAXIMUM RESULT.

**THE SUPPORTING FACTORS IN PERFORMING DUTIES?**

EXPERTISE IN TAX LAWS AND REGULATIONS, COMPREHENSIVE KNOWLEDGE OF DUTIES ALONG WITH EXCELLENT COORDINATION AND SYNERGY WITH THE TEAM.



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| TUTUG SARWONO | Tax Auditor, Oil and Gas Sector Tax Office

- c. ruling on the procedure of borrowing taxpayers' documents;
- d. addition of rules on sealing;
- e. refinement on the taxpayers' responses and closing conference mechanism on the tax audit findings;
- f. refinement and affirmation of Quality Assurance (QA) Team, which is a team formed by the Director General of Taxes in order to provide a qualified tax audit by discussing the tax audit results which have not been agreed between Tax Auditor and taxpayers in the closing conference. The appointment of QA Team shall take into account the independence and competence of the relevant employees;
- g. addition of determining criteria for the completion of comprehensive or brief tax audit; and
- h. tax audit postponed mechanism for particular reason.

In order to conduct tax audit in a planned and focused manner so as to create the deterrent effect and optimally contribute in generating tax revenue, DGT prepares the tax audit strategy annually. Some important points related to the tax audit strategy which conducted by DGT in 2013 are as follows.

- a. Determining priority scale of tax audit completion, which are:
  - 1) tax audit on Overpaid Tax Return for the tax refund, including but not limited to tax overpayment carried forward;
  - 2) tax audit on Annual Income Tax Return which claims Loss and Overpaid Periodic VAT Returns of Compensation which will be expired soon;
  - 3) special tax audit which its stipulation will be expired soon;
  - 4) special tax audit to taxpayers which has a significant potency for tax revenue contribution.
- b. Determining parameter of tax audit focus:
  - 1) business sectors with a significant contribution to tax revenue;
  - 2) business sectors with low compliance rate in 2012 and previous years;
  - 3) business sectors with high ability to pay in 2013; and
  - 4) business sectors or particular prominent taxpayers.

## National Tax Audit Focus, 2013

Corporate Taxpayers	Individual Taxpayers
<ul style="list-style-type: none"> <li>palm oil business sector</li> <li>mining</li> <li>plantation</li> <li>real estate</li> <li>automotive</li> <li>chemical industry</li> <li>processing industry</li> <li>electronic</li> <li>bank and insurance</li> <li>wholesale trading</li> <li>hospitality</li> <li>tourism supporting business</li> </ul>	<ul style="list-style-type: none"> <li>lawyers/advocates, doctors, notary, accountants</li> <li>high wealth individual based on mass media information</li> <li>purchasing luxurious vehicles and/or having luxurious house/apartment</li> <li>own a significant increase in assets</li> <li>own a significant value of shares in several companies</li> <li>has high level of non-compliance indication</li> <li>having a relationship with another corporate taxpayer being audited</li> </ul>

## Tax Audit Performance, 2013

Description	Target	Realization
Completion (Audit Report/LHP)	26,838 Reports converted	38,706 Reports converted
Revenue from tax audit	Rp18.462 trillion	Rp20.740 trillion

### NOTES:

- Audit scope other than all-taxes corporate audit was converted so that equivalent to all-taxes corporate audit.
- Revenue from tax audit including revenue from verification activities amounted to Rp1.1 trillion.

## Realized Tax Audit, 2011–2013

Year	Audit Report (LHP)		Revenue (billion rupiah)
	Actual	Converted	
2011	61,351	39,644	11,200
2012	55,666	29,487	14,240
2013	63,032	38,693	20,740

### Notice of Tax Assessment (skp) Issuance Resulted from Tax Audit, 2013

**396,350**

Skp Issued

**7,390**

Objection submitted upon skp

**388,960**

Skp with No Objection

### Joint Audit

In order to support the improvement of synergy and cooperation between DGT and the Directorate General of Customs and Excise (DGCE), the Minister of Finance issued a joint audit policy which formulated in the Minister of Finance Decree Number 351/KMK.09/2012. Joint audit is a comprehensive audit; tax, customs, and/or excise conducted by both institutions auditors with respective manner.

Joint Audit performance in 2013 was measured based on KPI achievement on Joint Audit implementation which consists of two sub-KPIs, namely "Joint Audit Implementation" and "Successful Joint Audit".

Joint audit implementation is a comparison of the Assignment Letter of joint audit which issued in the the current year with the proposed issuance of the Assignment Letter of Joint Audit for the current year. In 2013, there were 12 Assignment Letters of joint audit issued or reached 100 percent of the proposed issuance of the Assignment Letter.

The successful implementation of joint audit is measured by the percentage of joint audit considered to be successful based on the set criteria compared with the total number of joint audits conducted during the year.

TARGET	REALIZATION	INDEX	PERCENTAGE OF SUCCESSFUL JOINT AUDIT, 2013
65.00%	80.00%	123.08%	

### Criteria of Successful Joint Audit

Criteria	Measurement	Description
Joint Audit Report (LIA)/Audit Report (LHP)/Audit Result (LHA) has been issued	<ul style="list-style-type: none"> <li>LHP and LHA are published no later than 5 working days after the due date of Audit Instruction Letter (SP2) and Assignment Letter (ST);</li> <li>LJA is published no later than 10 working days after the due date of ST.</li> </ul>	Report is published on time.
High benefit value	<ul style="list-style-type: none"> <li>Paid added value for each of LJA at least Rp10 billion;</li> <li>Refund discrepancy value for each LJA at least Rp6 billion; and/or</li> <li>System improvement proposed to the Minister of Finance.</li> </ul>	Joint Audit results conclude that: <ul style="list-style-type: none"> <li>imposed to added pay, or</li> <li>refund discrepancy;</li> <li>overall system improvement proposal (not just an improvement on one echelon I unit but to several echelon I units within the Ministry of Finance, even at government level).</li> </ul>
Scope of taxpayers/auditee are very selective and strategic	Type of taxpayers/auditee is in accordance with Appendix II letter B number 3 the Minister of Finance Decree Number 351/KMK.09/2012.	Selective means that the scope of auditee is accordance with the Minister of Finance Decree Number 351/KMK.09/2012. Strategic means that the proposed restitution value is significant and has great import value.
Effective utilization of data	Stipulation of Notice of Tax Underpayment Assesment (SKPKB) based on customs and excise data and/or the stipulation of SP2 based on tax data.	

## 2. TAX COLLECTION

Tax collection is DGT's attempt to disburse tax arrears, because of tax notice assessment unpaid by taxpayers at maturity date.

The Basis of Tax Collection (Law on General Provisions and Tax Procedures)	Scope of Tax Collection Activity (Law on Tax Collection with Coerce Warrant)
<ul style="list-style-type: none"> <li>• Notice of Tax Collection</li> <li>• Notice of Tax Underpayment Assessment and Notice of an Additional Tax Underpayment Assessment</li> <li>• Notice of Tax Collection</li> <li>• Decision of Objection</li> <li>• Decision of Appeal</li> <li>• Decision on Review resulting in an increase on the amount of tax payable shall be paid.</li> </ul>	<ul style="list-style-type: none"> <li>• Reprimanding or warning</li> <li>• Carrying out instant and simultaneous collection</li> <li>• Issuing Coerce Warrant</li> <li>• Prevention</li> <li>• Confiscation</li> <li>• Auction of confiscated goods</li> <li>• Implementing <i>gijzeling</i></li> </ul>

DGT's efforts in optimizing tax collection in 2013 include:

- preparation of Risk Analysis Working Paper on Uncollectible Tax Arrears as a guideline of determining tax collection priority;
- development of Tax Audit and Collection Report Application (ALPP) which integrates all tax arrears data in the DGT system;
- tax arrears data updating;
- development of Working Paper Application on Tax Arrears Progress Report;
- capacity building in tax collection through collection administration workshop and communication forum for Tax Bailiff;

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THE AUTHORITIES OF TAX BAILIFF IN **COLLECTING TAX** AS STIPULATED BY THE LAW ARE CONSIDERED SUFFICIENT. THE IMPLEMENTATION **WILL PROVIDE MAXIMUM RESULT PROVIDED THAT EXTERNAL PARTIES** SUCH AS BANKS, LAW ENFORCEMENT AGENCIES, DISTRICT COURTS AND FINANCIAL SUPERVISORY AGENCIES **ALSO UNDERSTAND AND SUPPORT THE TAX BAILIFF.**



| TRI RIZKI MEFIANTO | Tax Bailiff, Jakarta Setiabudi III Tax Office





| PHOTO: | Bintan Tax Office

- f. formation of Asset Tracing Team to verify taxpayers/taxbearers existence and their assets, with the utilization of internal and external data;
- g. formation of Outbond Call Center Team of Tax Collection to initiate tax collection through a structured phone call;
- h. improvement and optimization of tax collection actively through:
  - 1) auction for the confiscated assets;
  - 2) blocking and confiscating the account of taxpayers/taxbearers;
  - 3) preventing taxpayers/taxbearers from going abroad, especially for foreign investment taxpayers/taxbearers;
- i. direct supervision and evaluation on regional tax offices/tax offices which have low performance in disbursement of tax arrears.

### Contribution of Tax Collection to the Tax Arrears Disbursement, 2013

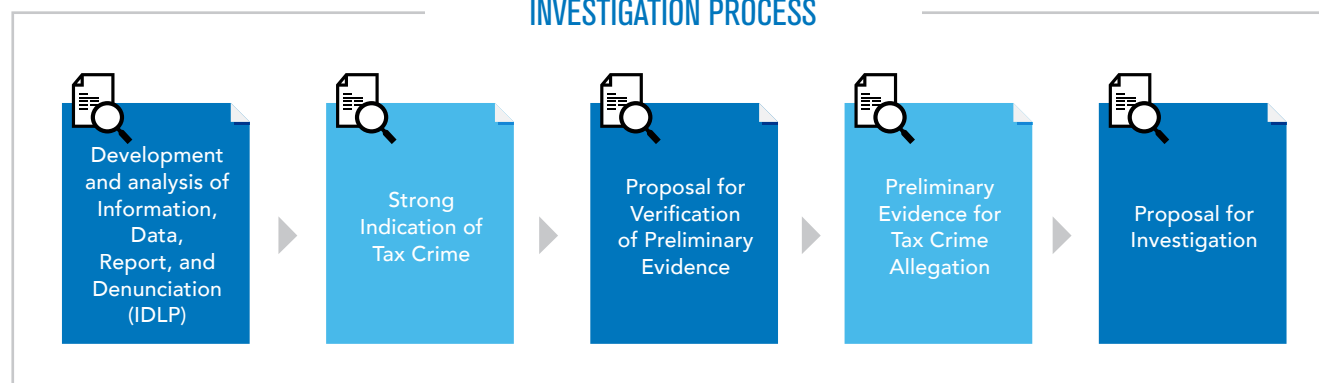
Action	Frequency	Collection (rupiah)	Contribution
Reprimand Letter	179,087	2,041,733,756,037	18.31%
Notice of Coerce Warrant	164,301	7,605,213,261,468	68.21%
Notice of Seizure	5,023	869,708,849,798	7.80%
Auction	125	8,065,197,600	0.07%
Account Blockage	4,339	556,625,092,503	4.99%
Prevention	92	68,269,593,982	0.61%
<i>Gijzeling</i>	-	-	0.00%
Total	352,967	11,149,615,751,388	100.00%

### 3. INVESTIGATION

Tax criminal investigation is a series of activities conducted by Tax Investigator to find and collect evidence in order to reveal a criminal act of taxation and to find the suspect.

Tax Investigator is DGT's officers who is authorized to carry out tax criminal investigation according to the prevailing laws and regulations. DGT's investigator also authorized to conduct act of money laundering investigation which is stipulated in Law Number 8 Year 2010 on the Prevention and Eradication of the Criminal Act of Money Laundering.

#### INVESTIGATION PROCESS



#### Performance of Preliminary Evidence Verification, 2011-2013

Description	2013	2012	2011
Initial overdue (letter)	1,199	1,087	1,012
Issuance of Inspection Warrant of Preliminary Evidence (letter)	342	574	464
Inspection of Preliminary Evidence is complete, followed by:			
Investigation Proposal (report)	160	50	49
The Article 8 paragraph (3) of Law on General Provisions and Tax Procedures (report)	165	131	105
Minutes of Findings (report)	0	42	48
Issuance of Notification of Tax Assessment (report)	4	5	20
Summary (report)	374	234	167
Final Overdue (letter)	838	1,199	1,087

#### NOTES:

- The Article 8 paragraph (3) of Law on General Provisions and Tax Procedures is taxpayer revealed the unrighteousness deeds.
- Summary is a report of preliminary evidence verification which is closed in terms of, among others, there is no indication of a criminal act or the individual taxpayer has deceased.
- Minutes of Findings is a summary report but there is a potential of tax payable.

## Modus Operandi of Tax Crime, 2013

Description	Cases
Not registering for Tax Identification Number or did not report to be confirmed as Taxable Person for VAT Purposes	1
Abusing Tax Identification Number or Confirmation of Taxable Person for VAT Purposes	2
Not submitting Tax Return	12
Submitting Tax Return by filling incorrect or incomplete information	5
Providing false accounting, record, or other documents or forged as if true, or do not present the real condition	1
Withholding but did not pay the withheld tax	4
Attempt to commit criminal acts such as abusing or using Tax Identification Number or Confirmation of Taxable Person for VAT Purposes that does not comply with their rights or submitting the Tax Return by filling incorrect or incomplete information in order to apply for a refund or tax compensation or tax credit	1
Issuing and/or using Tax Invoice, withholding tax receipt, and/or tax payment receipt which is not based on actual transaction, or issuing Tax Invoice but has not been confirmed as Taxable Person for VAT Purposes	20
Act of money laundering	1
<b>Total</b>	<b>47</b>

## Investigation Performance, 2011-2013

Description		2013	2012	2011
Issuance of Investigation warrant		34	16	21
Files submitted to the Attorney Office				
A	P-19 case status	17	20	3
	Amount of state loss (billion rupiah)	581	1,540	5
	Number of suspects	18	1	6
B	P-21 case status	15	27	24
	Amount of state loss (billion rupiah)	73.6	144.7	169
	Number of suspects	15	25	18
Cases convicted				
Total of convicted cases		9	26	15
Amount of state loss (billion rupiah)		327.6	1,550	58
Crime fines (billion rupiah)		675.5	3,270	42
Number of defendants		6	19	14



| PHOTO: | Central Java II RTO

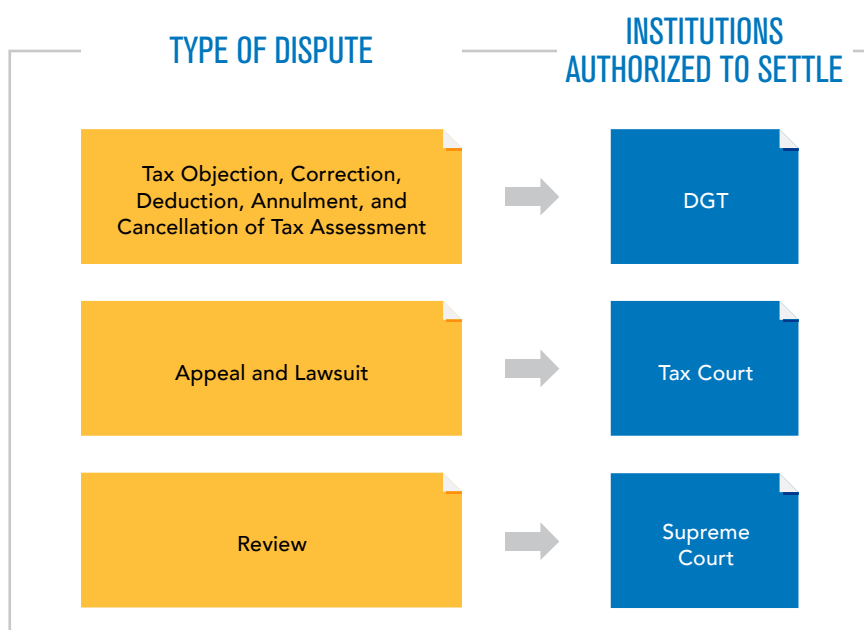
### CASE STUDY ON TAX CRIME BETWEEN CENTRAL JAVA II RTO AND HIGH ATTORNEY OF CENTRAL JAVA



Investigation strategy applied by DGT in 2013 include:

- capacity building of human resources, particularly for the Tax Investigators through education and training related to law enforcement and law forensics;
- improving the assistance activity to assist the completion of investigation process conducted by regional tax offices;
- improving effective coordination in case files preparation and case study so that the investigation can be utilized as prosecution material; and
- implementation of various cooperation in order to strengthen the investigation with various law enforcement agencies, namely the Indonesian National Police, the Attorney General Office, Indonesian Financial Transaction Reports and Analysis Center, as well as the Ministry of Law and Human Rights.

## E. TAX DISPUTES SETTLEMENT



## 1. TAX OBJECTION, CORRECTION, DEDUCTION, ANNULMENT, AND CANCELLATION

Legal attempts that can be filed by taxpayers if they disagree with any tax assessment are:

- a. Tax objection over:
  - Notice of Tax Underpayment Assessment;
  - Notice of an Additional Tax Underpayment Assessment;
  - Notice of Nil Tax Assessment;
  - Notice of Overpayment Assessment;
  - Notice of Land and Building Tax Payable;
  - Notice of Tax Assessment of Land and Building Tax;
  - Notice on Acquisition Duty of Right on Land and Building Assessment Underpayment;
  - Notice on Additional Acquisition Duty of Right on Land and Building Assessment Underpayment;
  - Notice on Acquisition Duty of Right on Land and Building Assessment Overpayment;
  - Notice of Nil Acquisition Duty of Right on Land and Building Assessment; and
  - other withholding tax by a third party;
- b. correction of notice of tax assessment, Notice of Tax Collection, and decrees for any error in writing, miscalculations, and mistake in the application of certain provisions of tax laws and regulations;
- c. deduction or annulment of administrative penalties either due to the negligence of taxpayers or not;
- d. deduction or cancellation of incorrect notice of tax assessment;
- e. deduction or cancellation of incorrect Notice of Tax Collection;

SINCE 30 JANUARY 2013 ALL SETTLEMENT ON TAX OBJECTION, CORRECTION, DEDUCTION, ANNULMENT AND CANCELLATION OF NOTICE OF TAX ASSESSMENT ARE CARRIED OUT IN THE LEVEL OF REGIONAL TAX OFFICES.



| LEGAL BASIS: | The Director General of Taxes Decree Number KEP-297/PJ/2002 as amended by The Director General of Taxes Decree Number KEP-11/PJ/2013.

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THE AUDIT RESULTS WILL BE USED AS MATERIALS FOR TAX OBJECTION REVIEWER. THEREFORE, **INTENSE COMMUNICATION AND COORDINATION ALONG WITH COMMON KNOWLEDGE** ON TAX APPLICATION BETWEEN TAX OBJECTION REVIEWER AND TAX AUDITOR **ARE NEEDED TO INCREASE THE MATERIAL QUALITY** TO RESOLVE TAX DISPUTES.



| YOMA KHUMAIDAH | Tax Objection Reviewer, East Kalimantan RTO

- f. deduction of administrative penalty for Land and Building Tax;
- g. deduction of Land and Building Tax payable; and
- h. cancellation of tax audit result or notice of tax assessment resulted from audit that conducted without notice of audit result or closing conference with taxpayers.

### Settlement on Objection, Correction, Deduction, Annulment, and Cancellation of Notice of Tax Assessment per Type of Taxes, 2013

Description	Income Tax	VAT & Sales Tax on Luxury Goods	Land & Building Tax	Total
Correction	407	365	2,116	2,888
Objection	3,035	6,967	5,036	15,038
Deduction of Tax Basic	-	-	372,630	372,630
Deduction or Annulment of Administrative Penalties	7,171	11,226	534	18,931
Deduction or Cancellation of Notice of Tax Assessment	906	1,630	1,468,250	1,470,786
Deduction or Cancellation of Notice of Tax Collection	1,642	2,156	90	3,888
Cancellation of Tax Audit Results/Notice of Tax Assessment as a Result of Tax Audit	45	98	-	143
<b>Total</b>	<b>13,206</b>	<b>22,442</b>	<b>1,848,656</b>	<b>1,884,304</b>

DGT's effort to improve the supervision, service, and quality of the settlement result of objection, correction, deduction, annulment, and cancellation of notice of tax assessment, are as follows:

- a. organizing the training of communication skill (soft competency) and technical skill for Tax Objection Reviewer;
- b. providing objection case knowledge-based which contains tax objection report that has been completed;
- c. development of objection management information system;
- d. improvement of SOPs on objection function supervisory;
- e. educating taxpayers through dissemination or other means; and
- f. harmonization of regulation to avoid multiple interpretations.

## 2. APPEAL AND LAWSUIT

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

- a. execution of Coerce Warrant, Notice of Seizure, or Notice of Auction;
- b. prevention decision in the framework of tax collection;
- c. decision that relate to the execution of tax decision, other than those stipulated in Article 25 paragraph (1) and Article 26 of Law on General Provisions and Tax Procedures; or
- d. issuance of Notice of Tax Assessment or Decision on Objection not in accordance with the procedures stipulated in tax laws.

Based on Article 37 of the Government Regulation Number 74 Year 2011 on the Procedures for Implementation of Rights and Obligation Tax Compliance, taxpayers could file a lawsuit against DGT except for:



- a. notice of tax assessment which issued in accordance with the issuance procedure;
- b. Notice of Tax Correction;
- c. Tax Objection Decision which issued in accordance with the issuance procedure;
- d. Notice of Administrative Penalties Deduction;
- e. Notice of Administrative Penalties Annulment;
- f. Notice of Tax Assessment Deduction;
- g. Notice of Tax Assessment Cancellation; and
- h. Notice of Tax Preaudit Refund.

### Appeal and Lawsuit Verdicts Accepted by DGT, 2013

Letters of Verdict	Appeal	Lawsuit	Total
Rejected	841	294	1,135
Partially Granted	903	13	916
Fully Granted	1,670	91	1,761
Cancelled	23	52	75
Eliminated from Disputes Lists	4	13	17
Unaccepted	333	342	675
Added	2	0	2
<b>Total</b>	<b>3,776</b>	<b>805</b>	<b>4,581</b>
Corrected due to Errors in Writing and/or Calculation	138	4	142

**| NOTE: |**

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

Based on the table above, the Letters of Verdict namely Rejected, Eliminated from Disputes Lists, Unaccepted, and Added has showed that the court decision prefers DGT in the appeal or lawsuit which amounted to 1,829 of 4,581 Letters of Verdict or 39.93 percents.

DGT conducted various strategies in 2013 to optimize the performance in handling appeal and lawsuit include: 1) the harmonization between taxation regulations and other regulations which stipulated by other institutions; 2) synchronization data between the DGT and Tax Court; and 3) capacity building through litigation training.

### 3. REVIEW

Review can be filed by either taxpayers or DGT in terms of:

- a. the Tax Court verdicts are based on falsity or deceit of the opposite party which reveals after the cases have been decided or based on evidence which at a later time was declared as false by the criminal judges;
- b. there are new written evidences which are vital and prescriptive, that if found out at the time of trial at the Tax Court would result in different verdicts;

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

Review shall be filed by the parties within a period of no later than three months after the verdict has been delivered by the Tax Court.

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

#### Memory of Review and Counter Memory of Review Filed by DGT, 2013

Tax Types	Memory of Review	Counter Memory of Review	Total
Income Tax	584	121	705
VAT and Sales Tax on Luxury Goods	1,323	267	1,590
Land & Building Tax	10	1	11
Interest Benefit	5	0	5
Other	11	2	13
<b>Total</b>	<b>1,933</b>	<b>391</b>	<b>2,324</b>

#### Review Verdicts based on Request and Verdict Accepted by DGT, 2013

Applicant	Verdict		Total
	Rejected	Granted	
DGT	230	9	239
Taxpayers	141	3	144
<b>Total</b>	<b>371</b>	<b>12</b>	<b>383</b>



**Rp34.36  
trillion**

Total amount of tax dispute derived from notice of tax assessment, objection decisions, appeal verdicts that state overpayment as of 31 December 2013.

## F. OTHER DISPUTES SETTLEMENT AND LEGAL ASSISTANCE

DGT encounters various potential tax dispute with taxpayers in carrying out fiscal authority tasks. Dispute regarding tax assessment shall be resolved in DGT or Tax Court. Other than tax dispute shall be resolved to other courts; the District Court, the Administrative Court, the Commercial Court, the Supreme Court, and the Constitutional Court.

DGT often confront other dispute such as DGT's assets ownership/utilization, breach of contract, employment, issuance of tax notice assessment, tax collection including seizure and blockage, issuance of Inspection Warrant of Preliminary Evidence/Investigation, and bankruptcy.

## Number of Disputes Handled by DGT out of Tax Court, 2013

Judicative Institutions	Occured Before 2013 and Still In Process	Occured in 2013
The District Court	33	18
The Administrative Court	8	9
The Commercial Court	12	8
The Public Information Commission	0	1
The Constitutional Court (Judicial Review)	0	2
The Supreme Court (Judicial Review)	6	2

In handling the above dispute cases, DGT provides legal assistance that covers as follows:

- judicial review on tax laws at the Constitutional Court and judicial review on legislation at the Supreme Court;
- legal opinions related to the tasks and functions of DGT;
- providing experts and witnesses; and
- supporting employees, retirees, and former employees of DGT who are requested to testify before the courts or other authorities either as experts or witnesses.

## G. TAX SERVICES

Based on the Law Number 25 Year 2009 on Public Service: develop, enact, and implement service standards. Enactment of the Regulation Number 88/PMK.01/2013 on the Formulation, Standard in the Ministry of Finance. This regulation was issued by the Minister of Finance.

The regulation above required entire echelon I units in the Ministry of Finance to comprise 14 components. These components become the basis for the assessment.

DGT stipulated the Director General of Taxes Decree Number 10/2013 on the Minister of Finance Regulation.

### Service Standard Components

- Legal Basis
- Requirement
- System, Mechanism, and Procedures
- Completion Time
- Cost
- Service Products
- Facilities and Infrastructures
- Officers Competency
- Internal Control
- Complaints/Suggestions Handling
- Number of Officers
- Quality Assurance
- Security and Safety Assurance
- Officers Performance Evaluation

## Service Standard in Tax Offices

Type of Services	Completion Time
Application for Taxpayer Certificate of Domicile Validation	No later than 1 working day since the required document complete
Application for Tax Clearance Non-listed Corporate	No later than 10 working days since the application forms received completely
Application for overbooking	No later than 30 days
Application for Official Copy of Notice of Tax Payable on Land and Building Tax for Plantation, Forestry and Mining Sectors	No later than 1 day since the application files received completely

## New Tax Services Features

During 2013, DGT develop and improve quality of tax services features as follows:

- a. Online Tax Returns submission or better known as e-Filing  
DGT introduced new features for filing Tax Return Forms 1770 S; tutorial video and wizard option.

## e-Filing Features

Description	Via	
	Provider Website	DGT Website
Forms	all Tax Returns form	Tax Returns Forms 1770 S and 1770 SS
e-FIN application	To tax offices where taxpayers are registered	To the nearest tax office
Digital signature	Digital certificate must be installed in one of the computer	Verification code (token) sent by e-mail/SMS
Cost	Application Service Provider rate	Free
Supporting Documents	Sent electronically	Unnecessary (unless requested by the tax offices)

- b. Registration of Retail Stores in the scheme of VAT Refund for Tourists  
Retail Stores could join the scheme of VAT Refund for Tourists by registering via [www.vatrefund.pajak.go.id](http://www.vatrefund.pajak.go.id). There are five international airports as a point of service that provide VAT Refund for Tourists:
  - 1) Soekarno-Hatta International Airport, Jakarta;
  - 2) Ngurah Rai International Airport, Bali;
  - 3) Juanda International Airport, Surabaya;
  - 4) Adi Sutjipto International Airport, Yogyakarta; and
  - 5) Kualanamu International Airport, Medan.
- c. Automated Teller Machine (ATM) facility for Final Income Tax Payment  
For taxpayers with revenue not exceed Rp4.8 billion a year could pay 1 percent rate of Final Income Tax via ATM of Bank Mandiri, BRI, and BCA. The facility acquired Tax Identification Number and bank account.



**CONDUCTIVE WORKING ENVIRONMENT  
THAT ENCOURAGE EVERY EMPLOYEE TO  
PERFORM AT THEIR BEST IS THE KEY TO  
KRING PAJAK 500200'S SUCCESS IN MAINTAINING  
ITS ACHIEVEMENTS.**

**| IIS ISNAWATI |** Head of Sub-Directorate of Tax Services

#### Performance of Contact Center Kring Pajak 500200

Kring Pajak 500200 performs the function as the provider of tax information service; general tax counseling, and consultation about tax application such as electronic Tax Return. In addition, Kring Pajak 500200 also receive and manage the complaints from public to support good corporate governance. Scope of complaints handled including alleged the code of conducts violation, taxation rule interpretations issues, and the services and facilities fail to meet standards.

#### Performance of Kring Pajak 500200, 2013

Type of Services	Incoming Calls	Calls Handled	% Answered	Effective Working Days	Average Incoming Calls per Day	Average Handled Calls per Day
Information	459,605	392,620	85.43	249	1,846	1,577
Application	66,618	56,390	84.65	249	268	226
Complaint	11,018	8,720	79.14	249	44	35
<b>Total</b>	<b>537,241</b>	<b>457,730</b>	<b>85.20</b>	<b>249</b>	<b>2,158</b>	<b>1,838</b>

Kring Pajak 500200 received various awards in contact center championship, both at national and international levels. During 2013, Kring Pajak 500200 won 12 awards at national championships and 7 awards at the championship in the Asia Pacific region.



2013 CONTACT CENTER  
CHAMPIONSHIP WINNERS



Tax Knowledge Base Application that contains a collection of information about regulations and tax encyclopedias. This application serves as source of information for tax officers to support DGT's services.

#### FEATURES:

- Information on latest regulations.
- Display of system alert on the status of applicable regulation.
- Regulation Summary Menu and history of the relevant regulation.
- FAQ Menu displayed according to topics and subtopics.
- 'Link-ing' system between FAQ Menu and Tax Regulation Menu. This system allows tax officer to find tax legal basis within the FAQ menu easily.
- 'Sharing' Menu as knowledge sharing media in form of article, tips and trick, as well as simple task-supporting application.
- Can be easily accessed by employees via the intranet.

#### Recognition from Stakeholders

In 2013 DGT conducted Survey of Taxpayers' Satisfaction Level Toward Tax Services to monitor and evaluate tax services. The survey was conducted by an independent survey agency, PT Enciety Binakarya Cemerlang. The survey respondent were 22,508 taxpayers from 331 tax offices.

To determine taxpayers satisfaction level, the survey measurement applied several parameter:

- Resources (R), i.e. facilities;
- Outcomes (O), i.e. application and information access;
- Process (P), i.e. human resources; and
- Management (M), i.e. SOPs.



## Result of Taxpayers' Satisfaction Level Toward Tax Services Survey

TAXPAYERS' SATISFACTION LEVEL TOWARD TAX SERVICES 2013 SHOWN INDEX OF SATISFACTION LEVEL AT **3.08** OUT OF 4 OR **77%**.

### Response to Tax Services

Tax Services	Utilization	Benefit Index	Priority Ranking
Help Desk at Tax Offices	72.1%	3.07	1
Tax Corner	11.6%	2.98	5
Contact Center of Kring Pajak 500200	16.7%	3.03	4
Drop Box of Annual Tax Returns	25.9%	3.04	3
e-SPT	43.6%	3.08	2
e-Filing	9.5%	2.93	7
e-Registration	15.7%	3.03	6

The survey result showed there are three tax services which are considered to be the most important services; Help Desk at tax offices, e-SPT, and Drop Box of Annual Tax Returns. Help Desk is the most favourite service while e-SPT is the most beneficial service chosen by respondents.

In 2013, high level of satisfaction for DGT services also showed in the User Satisfaction Survey of Excellence Service of the Ministry of Finance. This survey was held by the Ministry of Finance and Bogor Agricultural University (IPB). According to the survey, DGT shown index satisfaction level at 3.90 out of 5.

Indicator for DGT services quality reflected by DGT achievement in the event of Indonesia Brand Champion Award 2013. In this event DGT was granted as "The Most Trusted Public Institution" with a bronze rank for the category of ministry/institution.

Award for public service category was given as an appreciation to the public institution that provide best public services and best public policy during the past year. This survey category was carried out on ten public service institutions, with the indicators assessed: awareness, image, likeability, and usefulness.

The survey involved 700 respondents and conducted in big cities such as Jakarta, Bandung, Surabaya, Semarang, Medan, and Makassar. The respondent were people who accessed services within the past year.

## H. TAX INFORMATION DISSEMINATION

Tax information dissemination aims to improve the tax knowledge and skills, as well as in order to build people understanding and awareness, so that they can exercise their tax rights and fulfill their tax obligations. Given the importance of these objectives, DGT strives to encourage the creation of effective tax information dissemination.

In 2013, DGT implemented strategy for more structured, focused, measurable, and sustainable dissemination. The strategies include:

- a. stipulation of Tax Information Dissemination Guideline as outlined in the Director General of Taxes Regulation Number PER-03/PJ/2013 with the technical instructions:
  - 1) development of management and flow for dissemination activity;
  - 2) determining the focus of dissemination based on the cluster of taxpayers;
  - 3) affirmation of each unit function in implementing dissemination;
  - 4) provision of dissemination material guideline/reference for units which could be modified to the needs of units;
  - 5) introduction of new methods and features in the dissemination such as registration online for tax class via website [www.pajak.go.id](http://www.pajak.go.id);
  - 6) Triple One dissemination method for the new taxpayers.



### Triple One Dissemination

Activity of contacting new taxpayers by phone to remind them to fulfill tax obligation, which conducted in the first week, first month, and first year since the taxpayers registered.

- b. Set the theme for national dissemination activity according to national tax programs and matching with tax administration schedule.

### Theme of Dissemination Activities, 2013

Month	Theme Description	Objective
January	"Bendahara Mahir Pajak" Dissemination for government treasurer	<ul style="list-style-type: none"> <li>To create government treasurers to be more proficient in taxation</li> <li>Government treasurer can provide Withholding Tax Receipt for Civil Servant/ the Indonesian National Armed Forces/ the Indonesian National Police before filing Tax Returns</li> </ul>
February	"Mudahnya Isi SPT" Dissemination for individual taxpayers	<ul style="list-style-type: none"> <li>Increasing the number of individual taxpayers who submit the Annual Tax Returns correctly</li> <li>Behaviour shifting in submitting Annual Income Tax Returns from manual to electronic</li> </ul>
March	"Ayo Lapor Pajak" Dissemination for individual taxpayers	<ul style="list-style-type: none"> <li>Increasing the number of individual taxpayers who submit the Annual Tax Returns</li> <li>Decreasing the number of incomplete Tax Returns</li> </ul>
April	"Bangga Bayar Pajak" Technical tutorial on filling Corporate Annual Income Tax Returns	<ul style="list-style-type: none"> <li>Increasing the number of corporate taxpayers who submit Tax Returns</li> <li>Decreasing the number of incomplete Tax Returns</li> </ul>
May	"Pajak Untuk Guruku" Dissemination for teachers of certain subjects	Knowledge transferred from teacher to students in preparation for inclusion of tax matters into the educational curriculum

Month	Theme Description	Objective
June	"Aku Generasi Peduli Pajak" Dissemination for students	To build students awareness and concern in the importance of tax
July	"Taati Pajak Sejak Awal" Dissemination about tax rights and tax obligation for the new taxpayers	To create new taxpayers that are complied to tax regulation since registered
August	"Usaha Lancar, Bangun Negeri" Dissemination for Certain Entrepreneur Individual Taxpayer and SME	To increase tax awareness of Certain Entrepreneur Individual Taxpayer and SME
September	"Anak Muda Ngerti Pajak" Dissemination for university students	To create future taxpayers and future tax policy maker who comprehend taxation
October	"Bendahara Bijak Taati Pajak" Dissemination for treasurers	To generate tax proficient government treasurers
November	"Pajak Tuntas, Tidur Pulas" Dissemination for taxpayers who have large tax overdue	Tax arrears disbursement
December	"Terima Kasih Negeriku" Dissemination for high wealth individual taxpayers	To increase high wealth Individual taxpayers awareness of paying tax in accordance with earned income



| PHOTO: | Mempawah TSDCO



INFORMATION DISSEMINATION AT *POJOK PAJAK*  
(TAX CORNER) BY MEMPAWAH TSDCO

In March 2013, DGT held a workshop on tax material inclusion into the educational curriculum entitled "Tax Dissemination through Formal Education: Understanding Opportunities and Challenges". This workshop materials delivered by speakers consisting of the Chairman of 2013 Curriculum Development Team, Prof. Hamid, education experts and observers, as well as researchers from the Faculty of Social and Politics Science, University of Indonesia. All speakers agree on the importance of tax material in the national education system. Furthermore, the material must be tailored to the level of the school students and contains more philosophy and the importance of tax benefits.

In line with the discourse of tax material inclusion into the educational curriculum, DGT has conducted an evaluation of text book for social studies of Class X and XI that were prepared by the Ministry of Education and Culture. Furthermore, DGT cooperated with the World Bank and has also initiated the preparation of several book's supplements for elementary and junior high school students.

As part of the implementation of People Satisfaction Survey toward Tax Service in 2013, an index effectiveness of dissemination was also measured.



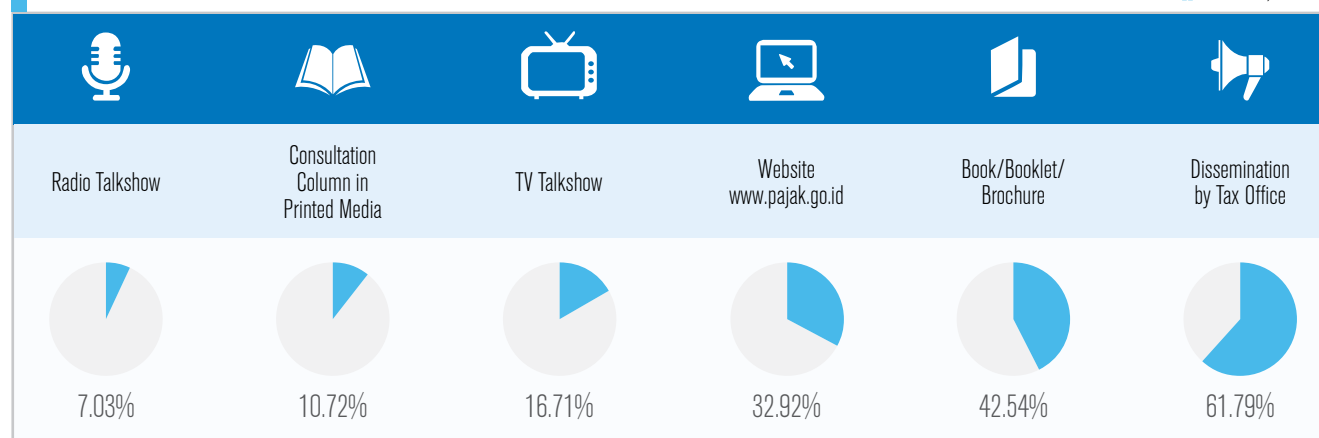
MINIMUM RESPONSE FROM COMMUNITY REGARDING TAX REGULATIONS BECOMES A HINDRANCE TO THE TAX SERVICES, DISSEMINATION, AND CONSULTATION OFFICES IN CONDUCTING TAX INFORMATION DISSEMINATION IN REMOTE AREAS.

IT ALSO BECOMES **A CHALLENGE FOR US TO CONSTANTLY IMPROVE QUANTITY, QUALITY AND CREATIVITY OF DISSEMINATION ACTIVITIES.**

| JANRI H. SUYONO PURBA | Head of Tarutung TSDCO

### Taxpayers that Access the Dissemination Media, 2013

n=22,508



### Dissemination Effectiveness Index, 2013

Media	Index		
	Scale	Comprehend	Action
Dissemination by Tax Offices	0.36	3.07	3.14
Book/booklet/brochure	0.25	2.94	3.01
Website www.pajak.go.id	0.19	3.00	3.06
TV talkshow	0.10	2.85	2.89
Consultation column in printed media	0.06	2.73	2.83
Radio talkshow	0.04	2.60	2.69

#### | DESCRIPTION: |

#### Comprehend Category:

1.00–1.99: hardly understand  
2.00–2.99: not understand  
3.00–3.50: understand  
3.51–4.00: easily understand

#### Action Category:

1.00–1.99: least effective  
2.00–2.99: not effective  
3.00–3.50: effective  
3.51–4.00: very effective

The survey results concluded that:

- a. direct dissemination by the tax offices is the most frequently used and the most effective media used by the respondents to access tax information;
- b. convenience and completeness of information are reasons why respondents prefer to direct dissemination conducted by the tax offices; and
- c. dissemination by the tax offices is considered to be most effective way in providing tax information and inviting people to participate in tax programs (index>3.00).

## I. DOMESTIC COOPERATION

DGT cooperates with other institutions in law enforcement, tax-related data and information collection, social and community development, and harmonization as well as synergy of organization task.

In 2013, several cooperations through signing of MoU between DGT and other institutions, are as follows.

### Signing of MoU, 2013

Date	Parties Involved in Agreement	Title of MoU
28 March	DGT and Financial Education and Training Agency	Implementation of DTSS Extensification Management Batch III, Batch IV and Refreshment Training Management Batch I for Academic Year of 2013
6 May	DGT and the Directorate General of Civil and Citizenship Administration	Electronic Identity Card and Identity Number Population Database Utilization in Improving the Taxation Administration
7 May	DGT and the National Institute of Aeronautics and Space	Utilization of Aerospace Technology in Generating Tax Revenue
4 July	DGT and the Indonesia Financial Services Authority	Cooperation in Tax Management, Supervision, Law Enforcement and Compliance in Financial Services Field
9 July	DGT and the Indonesia Investment Coordinating Board	Investment Data Utilization Related to Taxation

DGT Head Office constantly encourages its operational offices to develop cooperation with other parties to support state tax revenue directly or indirectly. Therefore, several regional tax offices have cooperated with universities on their working areas for the development of Tax Center.

## J. INTERNATIONAL RELATIONSHIPS

### AUTHORITY IN INTERNATIONAL AGREEMENT ESTABLISHMENT

The Head of Fiscal Policy Office acts as coordinator for the establishment and/or renegotiation of Tax Treaty Agreement

The Director General of Taxes also acts as coordinator for the establishment and/or renegotiation of mutual agreement procedure and exchange of information

#### | LEGAL BASIS: |

- The Minister of Finance Decree Number 9/KMK.01/2011 on Formulation of Tax Policy Recommendations.
- The Minister of Finance Decree Number 188/KMK.01/2013 on the Appointment of Officials in the Ministry of Finance to Act as Competent Tax Authority in the Establishment and/or Renegotiation of Tax Agreement between Indonesia and Other Countries.

## 1. TAX TREATY AGREEMENT

Tax Treaty Agreement is formed to avoid double taxation by domicile country and source country on the same revenue. The agreement will also increase the investment flow between countries in agreement. In Indonesia, the tax treaty agreement is done based on Income Tax Law Article 32A and Law Number 24 Year 2000 on International Agreement.

In 2013, DGT also participate in two treaties of Tax Treaty Agreement, as the following.

- The third round of renegotiation between Indonesia and German  
On the last part negotiation, agreement on the following articles have been reached: 1) resident; 2) income from immovable property, 3) dividend, 4) royalty, 5) directors' fees, 6) pensions, social security payments, and annuities, 7) mutual agreement procedure, and 8) exchange of information.
- The first and second round of negotiation between Indonesia and Ecuador  
On the last part of second round negotiation, the entire issue in the draft of Tax Treaty agreement have been settled and ready to be signed on the next process.

There are two agreements on Tax Treaty Agreement between Indonesia and other partnering countries during 2013, namely:

- Signing of Tax Treaty Agreement between Indonesia and Belarus  
The agreement came from the finished draft of first round negotiation, signed by chairman of delegation from each country on 6 May 1998 in Jakarta.
- Signing of Change Protocol of Tax Treaty Agreement between Indonesia and Mexico  
Both countries have finished the renegotiation process on one article in Tax Treaty Agreement, namely the information exchange.





**THE PRUDENT PRINCIPLE IS OUR BIGGEST CONCERN WHEN ESTABLISHING AN INTERNATIONAL AGREEMENT IN ORDER TO ASSURE THAT THE JUSTICE AND BENEFIT ELEMENT ARE IN ACCORDANCE WITH INDONESIA'S FOREIGN POLICY.** CONSIDERING THAT INTERNATIONAL AGREEMENT IS ESTABLISHED THROUGH MULTIPLE PHASES, THE TIMELINESS PRINCIPLE SHOULD ALSO NOT BE OVERLOOKED BY EVERY PARTY INVOLVED.



| **LELI LISTIANAWATI** | Head of Sub-Directorate of Tax Treaty and International Cooperation

In 2013, there were 16 processes which consist of 10 initiations of establishment and 6 initiations of renegotiation on Tax Treaty Agreement. Several numbers of those 16 processes were parts of continuation process that have been done before 2013. The initiations those has been processed in 2013 are as follows:

- a. agreement between Indonesia and Iraq;
- b. agreement between Indonesia and Azerbaijan;
- c. agreement between Indonesia and Singapore;
- d. agreement between Indonesia and South Korea;
- e. agreement between Indonesia and Armenia;
- f. agreement between Indonesia and Bosnia Herzegovina;
- g. agreement between Indonesia and Georgia;
- h. agreement between Indonesia and Moldova;
- i. agreement between Indonesia and Monaco;
- j. agreement between Indonesia and Netherland;
- k. agreement between Indonesia and Belgium;
- l. agreement renegotiation between Indonesia and Luxembourg;
- m. agreement between Indonesia and Mozambique;
- n. agreement between Indonesia and Peru; and
- o. agreement renegotiation between Indonesia and Seychelles.



**64**

**NUMBER OF  
TAX TREATY  
PARTNERS**

## 2. MUTUAL AGREEMENT PROCEDURES

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

The implementation of MAP is based on Income Tax Law Article 32A, the Government Regulation Number 74 Year 2011 Article 55 up to 59, and the Director General of Taxes Regulation Number PER-48/PJ/2010, and Tax Treaty agreement.

During 2013, several meetings regarding MAP has been done between DGT and other tax authorities of partnering countries for MPA such as Japan, South Korea, Finland, Netherland, and United States.

### 3. ADVANCED PRICING AGREEMENT

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

Various form of APA are as follows:

- a. unilateral agreement (between DGT and Indonesian Taxpayer); or
- b. bilateral agreement (between DGT, Indonesian taxpayer, and one authority of other country).

The APA is implemented based on the Income Tax Law Article 18 paragraph (3a), Article 59 of the Government Regulation Number 74 Year 2011, and the Director General of Taxes Regulation Number PER-69/PJ/2010.

In 2013, there are several activities of APA management which done between DGT and taxpayers, between DGT and tax authority of partnering countries which cover Singapore, Japan, Netherland, Switzerland, and United States.

### 4. TAX INFORMATION EXCHANGE AGREEMENT

In 2013, DGT has signed the Tax Information Exchange Agreement/TIEA with San Marino in New York, United States.

### 5. PARTICIPATION IN INTERNATIONAL FORUM

During 2013, DGT has participated in various international forum as the following.

- a. Pacific Rim Tax Conference with topic Transfer Pricing in United States on 29 January to 2 February 2013;
- b. Working Committee on the ASEAN Forum with topic Taxation on Withholding Tax and Double Taxation in Philipine on 20—23 February 2013;
- c. The 12th Meeting of the Peer Review Group for ratification of Peer Review Assesment Eol in Malaysia on 24 February up to 1 March 2013;
- d. The 2nd Annual Meeting of the Global Forum with topic Transfer Pricing dan OECD Update Meeting on Transfer Pricing in France on 4—9 March 2013;
- e. The 4th High Level Tax Conference for Asian Countries with topic Taxation of Small/Medium Businesses in Japan on 1—5 April 2013;
- f. Asia-Pacific Regional Tax Conference with topic Cross-Border Business Restructuring in Singapore on 1—5 April 2013;
- g. IRAS OECD Regional VAT Conference on VAT with topic Cross-Border Trade in Singapore on 21—24 May 2013;
- h. Competent Authorities Meeting with topic Managing Increasing Volume and Complexity of Eol Requests in Netherland on 28 May to 1 June 2013;
- i. OECD Working Party No. 6 with topic Transfer Pricing Aspects of Intangibles in France on 15—21 June 2013;
- j. The 13th Meeting of the Peer Review Group for ratification of Peer Review Assesment Eol in France on 22—28 June 2013;
- k. OECD Committee on Fiscal Affair with topic Base Erosion and Profit Shifting in France on 23—27 June 2013;

- l. ITC Regional Seminar Study with topic Mapping Taxation in Asia in Thailand on 2—6 July 2013;
- m. The 4th Annual ASEAN Tax Conference with topic The Tax Dispute Settlement in the AEC Era: Cooperation and Implementation in Thailand on 26—31 August 2013;
- n. SGATAR Working Level Meeting with topic Audit on Transfer Pricing in Bali on 2—6 September 2013;
- o. Global Forum on Eol Training Seminar in Philippine on 9—13 September 2013;
- p. The 18th Annual Tax Treaty Meeting with topic Base Erosion and Profit Shifting in France on 23—28 September 2013;
- q. IBC Asia Pacific Transfer Pricing Summit with topic Transfer Pricing in Singapore on 24—27 September 2013;
- r. The 14th Meeting of the Peer Review Group for ratification of Peer Review Assessment Eol in France on 30 September up to 7 October 2013;
- s. The 43rd SGATAR Meeting with topic Facilitating Eol to Prevent Offshore Tax Evasion; Effective Tax Debt Management; Exposing the Underground Economy in South Korea on 13—18 October 2013;
- t. OECD Working Party No. 10 with topic Global Model of Automatic Eol in France on 13—19 October 2013;
- u. CFA Advisory Group with topic Small and Medium-Sized Enterprises and the Informal Economy in South Korea on 29—31 October 2013;
- v. OECD Task Force on Tax and Development with topic Base Erosion and Profit Shifting in South Korea on 30—31 October 2013;
- w. OECD Forum on Tax Crime with topic Combating Tax Crime in Turkey on 6—8 November 2013;
- x. OECD Working Party No. 2 with topic Tax Policy Analysis and Tax Statistics in France on 19—22 November 2013;
- y. The 10th ATAIC Technical Conference with topic The Evaluation of the Cost and the Impact of Tax Expenditures in Senegal on 25—29 November 2013;
- z. The 5th International Tax Dialogue Global Conference with topic Tax and Inter-governmental Relations in Morocco on 3—5 December 2013.

## 6. FOREIGN DELEGATIONS VISIT

The current and future advancement of tax administration system, organization, human resources, and information technology that will be developed by DGT has drawn the attention of neighboring countries for study visit to DGT for their own advancement.

In addition, the visit also has its own agenda as courtesy visit/call along with cooperation.

Foreign delegations visiting DGT in 2013 are the following:

- a. the Finance Ministry of Vietnam for study visit on tax administration in Indonesia on 22 January 2013;
- b. the Indian Government for Study Tour Training Program on 22 January 2013;
- c. OECD for coordination meeting between DGT, BKF, and OECD concerning international taxation on 13—15 March 2013;
- d. the Directorate General of Tax and Customs of Belarus for petition request of bilateral meeting with DGT on 18 March 2013;
- e. JICA Senior Advisor for South-South Cooperation and Triangular Indonesia on 2 April 2013;
- f. OECD for Peer Review Assessment Phase II on 16—18 April 2013;

- g. AMRO for ASEAN+3 Macro Economic Research Office on 24 April 2013;
- h. OECD for meeting coordination of intermediate transfer pricing on 13—17 May 2013;
- i. the Department of Revenue of Thailand for study visit on tax administration in Indonesia on 29—31 May 2013;
- j. OECD for Peer Review Assessment Phase II on 16—18 September 2013;
- k. OECD for meeting coordination on 30 September up to 4 October 2013;
- l. World Bank on 28—29 October 2013; and
- m. Prof. Kees van Raad from Leiden University to meet with DGT's employees of executive level on 21 November 2013.

## 7. DONORS ACTIVITIES

In 2013, there were two non-government international institutions giving assistance to DGT; the Australia-Indonesia Partnership for Economic Governance (AIPEG) and Japan International Cooperation Agency (JICA).

### a. Australia-Indonesia Partnership for Economic Governance (AIPEG)

AIPEG is designed by the Australian Government to assist Indonesian Government in economic governance. The first phase of AIPEG is done by focusing on investigation, audit, base broadening, human resources, and public relations which should be finished on November 2012. Hereinafter, the second phase of AIPEG is done from December 2012 up to November 2015.

AIPEG also facilitated the delivery assistance in capacity building from Australian Taxation Office (ATO) to DGT under Government Partnership Fund scheme, namely:

- 1) visit to ATO and the Australian Ministry of Finance to study the transfer of tax policy-making authority;
- 2) comparative study on media/community relations and internal communication process to ATO;
- 3) comparative study to ATO in the field of audit process; and
- 4) assistance to attend Australian Public Sector Anti-Corruption workshop and conference.



DONOR INSTITUTION  
DELIVERING ASSISTANCE TO DGT



b. Japan International Cooperation Agency (JICA).

In 2013, DGT and JICA also continued the cooperation of Project on Modernization of Tax Administration (Phase II) which has been going on since 2010 for time period up to 2014. The cooperation is done by assisting various fields such as development of human resources capacity, tax collection, investigation, as well as tax appeal and objection.

The assistance covers the following activities: 1) assistance to attend seminar on tax audit, investigation, tax objection, and appeal in National Tax Agency (NTA), Japan; 2) counterpart training on HR and international taxation; and 3) training on tax collection, among others, outbond call center of tax collection.

Aside from the two aforementioned institutions, DGT also received a grant of several countries, namely the Netherlands, the European Union, Switzerland, United States, and Canada. The grants are coordinated by the World Bank through Public Financial Management Multi-Donor Trust Fund (PFM-MDTF) schemes. Utilization of grant funding is limited to activities related to the management, advisory, technical assistance, and capacity building. The activities carried prioritized to support the ongoing tax administration reform in DGT.

Management activities funded through the MDTF PFM scheme carried out by the Project Support and Service Units (PSSU) under the Secretariat General of the Ministry of Finance, assisted by the Project Implementation Unit (PIU) at echelon I unit. The activities include:

- a. benchmarking study visit to Chilean Tax Services;
- b. consolidation and improvement of reliability, integrity, security and performance of taxpayer master file and registration sub-system;
- c. assessment of the medium-term tax administration reform strategies, high-level design of an enterprise ICT architecture, and development of an organization transformation implementation plan;
- d. capacity building on advanced bank financial statement analysis, tax gaps analysis in the financial sector, and International Financial Reporting Standards (IFRS);
- e. in-class training on risk modeling, tax potential in the SME sector, and personal income tax microsimulation modeling;
- f. preliminary study on tax curriculum and learning material for senior high school student;
- g. development of tax learning materials for students of elementary, junior, and senior high schools;
- h. development of marketing communication strategy, stakeholder mapping, and capacity building on strategic communication and public relations;
- i. data matching, synchronization and verification of the biometric-based national identity (NIK) with Taxpayer Identification Number;
- j. capacity development, assessment and benchmarking of data center management and security;
- k. consultancy services and capacity building for applying project management concepts in the implementation of Institutional Transformation program; and
- l. focus group discussion and stakeholders dialogue on institutional capacity of Indonesia tax administration.



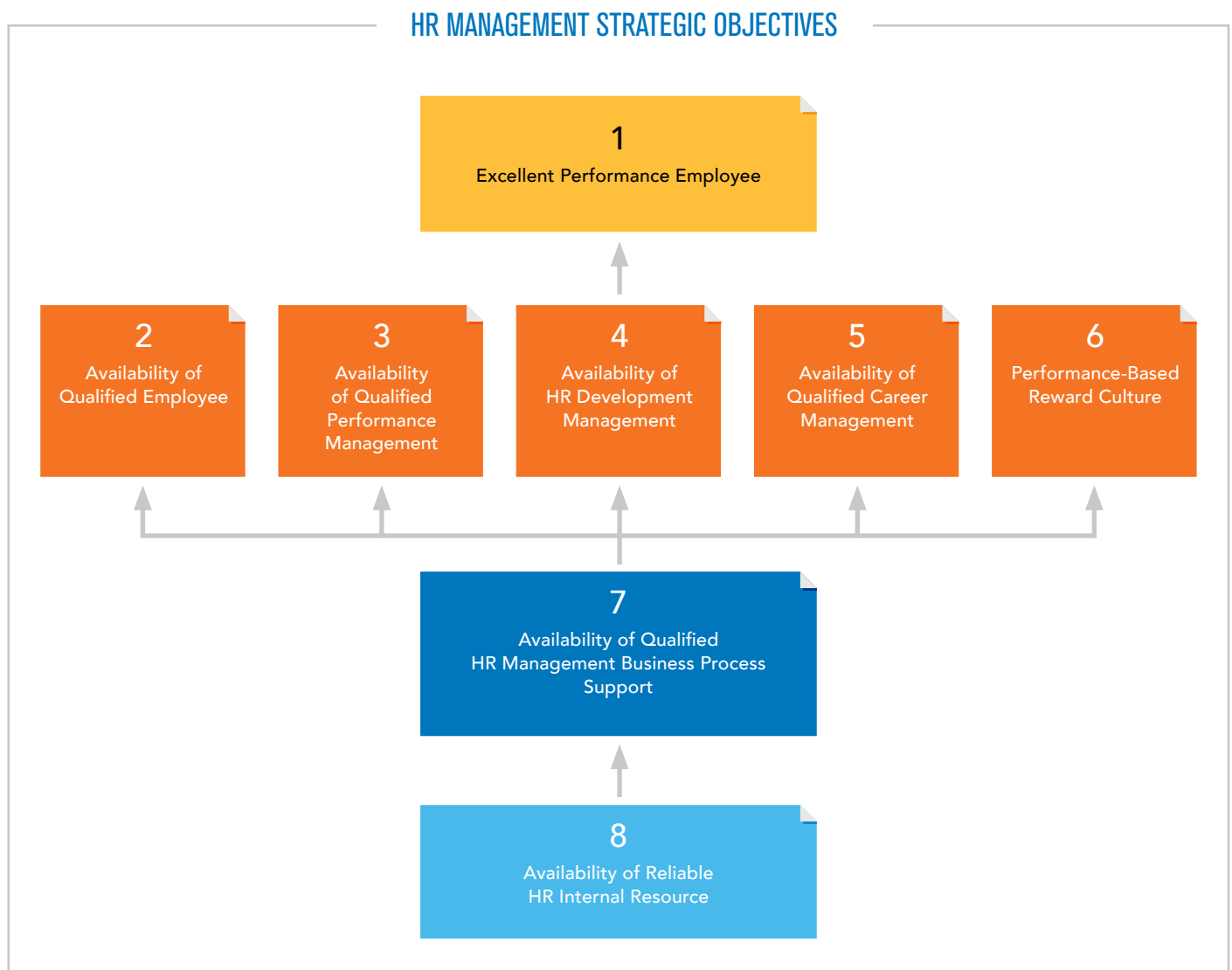
## SUPPORTING FUNCTIONS AND FINANCIAL OVERVIEW

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# SUPPORTING FUNCTIONS OVERVIEW

## A. DEVELOPMENT OF HUMAN RESOURCES MANAGEMENT

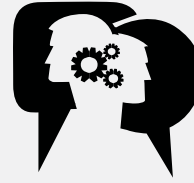


DGT reformation continues to adapt with the business dynamic and stakeholders needs. DGT's organization and HR development requires major attention and effort from the management.

In accordance with the Director General of Taxes Decree Number KEP-233/PJ/2011 on DGT HR Management Blueprint 2011—2018, DGT has entered the second phase of HR Management Blueprint in 2013 which focus on competency enhancement and HR information system development.

## THEME OF HR MANAGEMENT BLUEPRINT PHASE II: 2013—2014

Enhancing employee's competency and developing reliable HR management information system



### 1. COMPETENCY ENHANCEMENT

Training for new recruits and new officials as part of competency enhancement in 2013 was done by:

- a. training for new officials in echelon IV and III; and
- b. on-the-job training for new recruits.

Employee's capacity building has been conducted through both internal and external training by the Financial Education and Training Agency. The training programs based on training need analysis and competency assessment to achieve person-job match.



| PHOTO: | Directorate General of Taxes

IN-HOUSE TRAINING  
AT DGT HEAD OFFICE



## 2. HR INFORMATION SYSTEM DEVELOPMENT

As a part of modernization initiatives, Employee Database System (SIKKA) is developed to support HR management.

### THE PHASE OF EMPLOYEE DATABASE SYSTEM'S DEVELOPMENT



DGT issued HR Administration Manual through SIKKA in 2013 to support reliable HR Information System which covers:

- HR administration module procedures;
- access authority, data entry and validation; and
- request of updating/verifying data procedures.

## 3. OTHER HR MANAGEMENT PROGRAMS

### a. Best Performance Employee Award

Best Performance Employee Award for echelon IV officials in 2013 was held as continuance of the same program in 2011 and 2012. This program was intended to encourage employees in achieving the target.

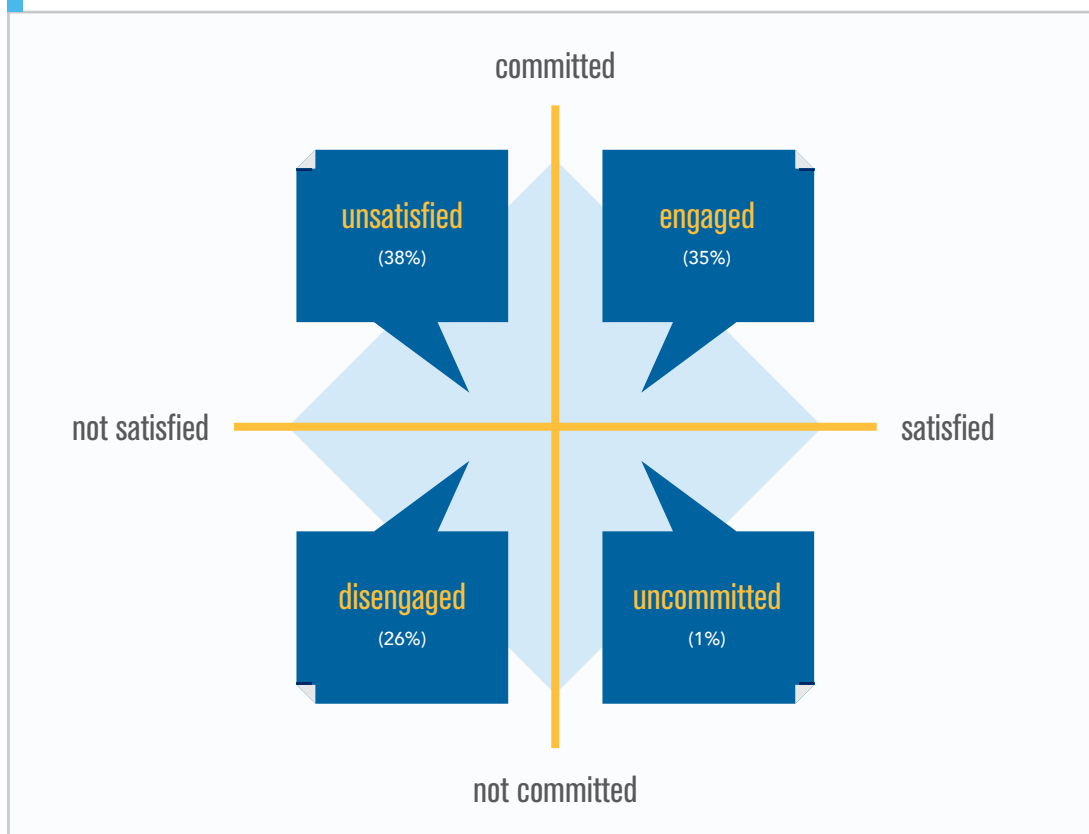
This is the DGT's commitment to encourage performance-based working culture in HR management system. This program is also expected to encourage employee's motivation in doing his tasks and responsibility.

#### b. Employee Engagement Survey

Employee Engagement Survey was conducted to measure commitment level and to receive feedbacks regarding DGT HR management. The survey results will be used as a basis in policy making and HR management improvement.

The number of respondents were 11,920 employees or 39 percent of DGT's employees participated in the survey. There were two factors observed in the survey, employees' commitment and satisfaction. Employees' commitment consists of three dimensions: 1) commitment to organization, 2) commitment to working unit, 3) commitment to task. Employees' satisfaction consists of five dimensions: 1) satisfaction toward facilitation, 2) satisfaction toward job security and conformity, 3) satisfaction toward solidarity, 4) satisfaction toward opportunity, 5) satisfaction toward self actualization.

#### Survey Results of Employee Engagement, 2013





ONE OF THE MANY CHALLENGES IN MANAGING AND DEVELOPING HR IN DGT IS TO FOSTER CONFORMITY BETWEEN ORGANIZATION STRATEGIES AND THE ROLE OF HR MANAGEMENT. **AS A STRATEGIC PARTNER, HR MANAGEMENT MUST BE ABLE TO DELIVER VALUE** REGARDING THE ORGANIZATION STRATEGIC ACHIEVEMENT.



| FARID BACHTIAR | Head of Sub-Directorate of HR Management Development

The survey result shown there were 73 percent employees with high commitment to organization, nevertheless 64 percent employees expressed low satisfaction toward organization. The result also classified employees into four groups as follows.

- 1) Unsatisfied Group (38 percent), those with low satisfaction but high commitment. Organization need to address this issue to prevent the increase of Disengaged Group.
- 2) Engaged Group (35 percent), those with high satisfaction and high commitment. This group can act as agents of change to support organization transformation.
- 3) Disengaged Group (26 percent), those with low commitment and low satisfaction. This group might cause negative effect to the organization.
- 4) Uncommitted Group (1 percent), those with low commitment but high satisfaction. They are satisfied toward the facilities given by the organization but their engagement to the organization is low.

#### c. Improvement of Employee's Health Insurance Program

The program was derived from DGT's desires to provide a decent health benefit for employees. This insurance program implemented by DGT in collaboration with Employees Cooperative (Koperasi Pegawai) of DGT Head Office and PT Asuransi Jiwa Inhealth Indonesia.

## Number of Health Insurance Participants

Position	Participants (Employee and Family)
Echelon II	34
<ul style="list-style-type: none"> <li>Echelon III</li> <li>Functional Middle Level</li> </ul>	360
<ul style="list-style-type: none"> <li>Echelon IV</li> <li>Account Representative</li> <li>Functional Officer</li> <li>Functional Officer – Account Representative up to First Level</li> </ul>	5,925
<b>Total</b>	<b>6,269</b>

### 4. IMPLEMENTATION OF ROTATION SYSTEM

Starting from 1 January 2013, rotation system for echelon IV and functional officials up to First Level is effective. The system is stipulated in the Director General of Taxes Regulation Number PER-01/PJ/2012 as amended by the Director General of Taxes Regulation Number PER-07/PJ/2012, in accordance with the Minister of Finance Regulation Number 39/PMK.01/2009 on the Rotation System in the Ministry of Finance.

The regulation determines the following aspects:

- technical and administrative requirements;
- work achievement parameter, competency, and job families;
- rotation period and certainty; and
- assessment result utilization and performance evaluation.

Rotation conducted in 2013 are as follows:

- rotation of 668 echelon IV officials through the issuance of the Director General of Taxes Decree Number KEP-19/PJ/UP.53/2013 dated 28 January 2013;
- rotation of 165 echelon IV officials through the issuance of the Director General of Taxes Decree Number KEP-376/PJ/UP.53/2013 dated 29 May 2013;
- rotation of 1,517 Functional Officials of Tax Auditor through the issuance of the Director General of Taxes Decree Number KEP-379/PJ/UP.53/2013 dated 29 May 2013; and
- rotation of 268 echelon IV officials through the issuance of the Director General of Taxes Decree Number KEP-3121/PJ/UP.53/2013 26 September 2013.

### 5. REGULATIONS REGARDING APPROVAL TO STUDY OUTSIDE OF OFFICIAL BUSINESS

The Director General of Taxes Regulation Number 16/PJ/2013 is initiation from Article 6 paragraph (1) and Article 16 of the Minister of Finance Regulation Number 148/PMK.01/2012 on Regulations regarding Approval to Study Outside of Official Business for Civil Servant in the Ministry of Finance.

The regulation determines the following aspects:

- high-education general rules;
- vocational programs;
- subjects conversion;



- d. remote class;
- e. study leave;
- f. officials approval;
- g. study and graduation report; and
- h. Rank Adjustment Test.

## B. ORGANIZATION DEVELOPMENT

Effective organization structure is one of DGT Strategic Objectives in 2013. The objective is achieved through refinement of organization structure, regulations and/or business process that supported the organization's sustainability.

### 1. HEAD OFFICE ORGANIZATION DEVELOPMENT

The latest restructurization of DGT's Head Office was done in 2007. Since then, supervision and evaluation were constantly conducted and found three major organization issues on systems (IT, SOP, and regulations), organization structure and HR.

The dynamics in both DGT's internal and external organization such as transfer of Tax Collection Authority for Rural and Urban Areas-Land and Building Tax and Conveyance Tax to local governments, transfer of budget policy function to the Fiscal Policy Office, implementation of the President Regulation Number 54 Year 2010 on Provision of Government Goods and Services, and third parties data management in accordance with Law of General Provisions and Tax Procedures also in needs of adjustment on function and organization structure of DGT.

In 2013, DGT submitted recommendations to the Minister of Finance, proposing Head Office organization development. One of the proposals is establishment of an echelon II level unit that plan, develop, and implement all HR management functions, considering DGT's major role to achieve targeted state revenue and its vast employee number.

Objectives of Directorate of HR Establishment
<ul style="list-style-type: none"> <li>• Generate effective HR organization structure.</li> <li>• Refine organization functions based on best practice of HR management.</li> <li>• Develop an effective HR business process and management.</li> <li>• Encourage high performance working culture through well-planned performance management.</li> <li>• Encourage an efficient budget utilization in HR field.</li> <li>• Encourage the refinement and development of competency and career path in HR field.</li> <li>• Improve the quality of coordination and communication using HR knowledge management.</li> <li>• Encourage HR management role as reliable business partner to achieve organization objectives.</li> </ul>

DGT also recommended establishment of the Directorate of Internal Compliance and function refinement of Secretariat of the Directorate General, Directorate of Taxation Regulations II, and Directorate of Business Process Transformation.

## 2. OPERATIONAL OFFICE ORGANIZATION DEVELOPMENT

In 2013, DGT submitted recommendations to the Minister of Finance, proposing operational offices organization development, as follows:

- a. Regional tax office:  
Establishment of HR Division and addition of tax intelligence function;
- b. Tax office:  
Tasks and function refinement of Tax Services Section and Tax Extensification Section;
- c. Tax Services, Dissemination, and Consultation Offices (TSDCO):  
Strengthen the role of TSDCO through function refinement on services, tax information dissemination, consultation, supervision on taxpayers and tax potency, tax monography production, and education to new Individual Taxpayer; and
- d. rearrangement of office working areas, in consideration of revenue target increment, tax revenue and total taxpayers growth.

### THE NUMBER OF SUPERVISION AND CONSULTATION SECTION HEAD IN SMALL TAXPAYERS OFFICES

Before KEP-375/PJ/2013



**919** people

After KEP-375/PJ/2013



**952** people

DGT reassessed the number of Supervision and Consultation Section Head in small taxpayers offices. The assessment was conducted due to gap between employee number and tax and revenue potencies, realized revenue, and number of taxpayers. The assessment was determined in the Director General of Taxes Decree Number KEP-375/PJ/2013, effective on 2014.

| PHOTO: | Directorate of BPT



TRANSFORMATION DAY  
EVENT





**DGT MUST IMPLEMENT A THOROUGH AND WELL-STRUCTURED CHANGE MANAGEMENT** IN ORDER TO ASSURE THE READINESS AND WILLINGNESS OF ALL ELEMENTS TO INTERNALIZE THE CHANGES IN DAILY WORK ACTIVITIES.



| **NUFRANSA WIRA SAKTI** | Head of Sub-Directorate of Transformation Management

### 3. ORGANIZATION TRANSFORMATION

In 2013, the Ministry of Finance has initiated the Organization Transformation program, which stipulated in the Minister of Finance Regulation Number 186/KMK.01/2013 consisted of formulation and implementation of organization transformation blueprint.

The Organization Transformation program is conducted in all echelon I units within the Ministry of Finance. Considering its strategic role, DGT is selected as one of priority units in this program as stipulated in the Third Dictum of the Minister of Finance Decree Number 186/KMK.01/2013.

The blueprint formulation begins with organization assessment process through discussions with steering committee and board of directors, employee interviews, and sites visits.

The next step is design process through discussions with steering committee and board of directors, employee interviews, and minilab sessions. Minilab sessions in DGT started on 1 October until 31 October 2013 with discussion subjects as follows:

- a. shift the tax mix to include all taxpayers;
- b. enforce risk based compliance;
- c. improve the integrity of law enforcement;
- d. capture the 'indirect effect' via integrated communication;
- e. strengthen external partnership;
- f. implement 'lean' operations and end-to-end electronification;
- g. shift a multi-channel service model;
- h. revamp and integrate IT systems;
- i. strengthen human capital; and
- j. empower the organization.

#### The Blueprint Elements of Organization Transformation

- Business Process and Operational Model
- Information and Communication Technology
- Capacity, Capability, and Organizational Structure
- Corporate Governance, Risk, and Compliance
- HR Management
- Regulations
- Change Management and Communication

The minilab result was used to formulate the Organization Transformation Blueprint stipulated by the Minister of Finance in 2014.

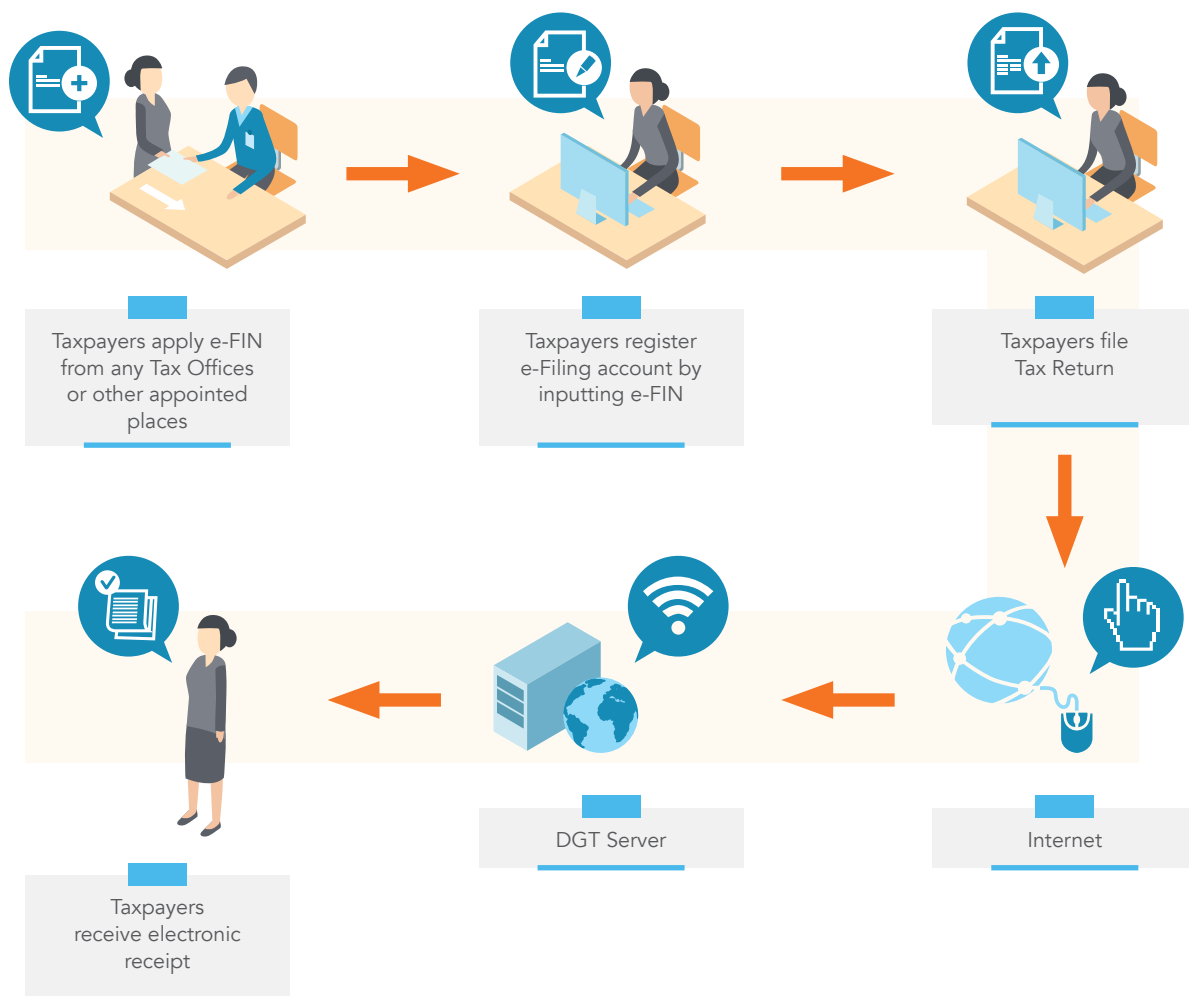
### C. BUSINESS PROCESS AND INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT

Development of business process and information and communication technology (ICT) is conducted by DGT to increase the organization performance and services toward taxpayers. Several developments conducted in 2013 are as follows.

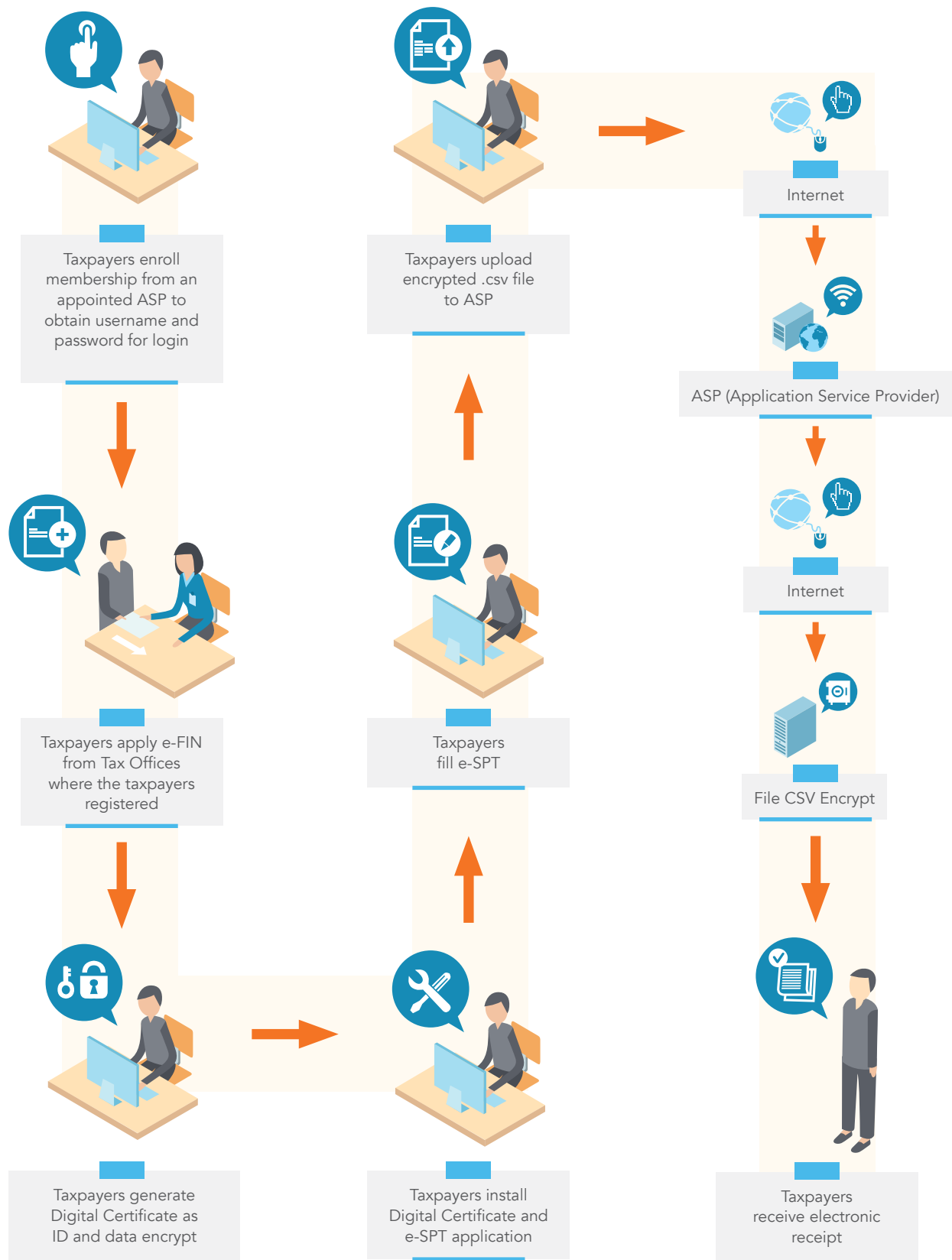
#### 1. e-FILING OF ANNUAL INCOME TAX RETURN

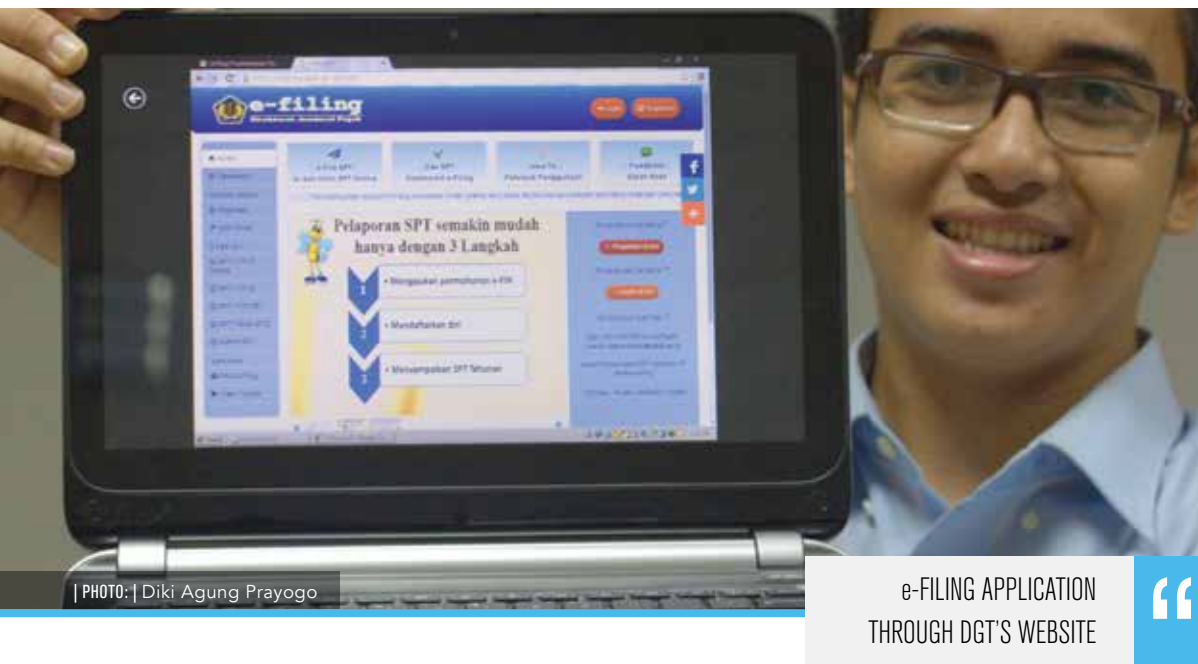
DGT has developed the business process and application of e-Filing to increase the services and encourage the taxpayers to choose digital media as a means to file Annual Income Tax Return. Taxpayers will be able to file his Annual Income Tax Return online through DGT website ([www.pajak.go.id](http://www.pajak.go.id)) or particular application service provider/ASP.

#### e-FILING PROCEDURES THROUGH DGT WEBSITE



## e-FILING PROCEDURES THROUGH ASP





| PHOTO: | Diki Agung Prayogo

e-FILING APPLICATION  
THROUGH DGT'S WEBSITE



The e-Filing development becomes very important considering the workload and expense of Annual Tax Return through Drop Box is quite high, thus an efficient alternative media is needed.

The refinement of e-Filing business process is stipulated in the Director General of Taxes Regulation Number PER-36/PJ/2013 on the Amendment of the Director General of Taxes Regulation Number PER-47/PJ/2008, along with its technical guidances.

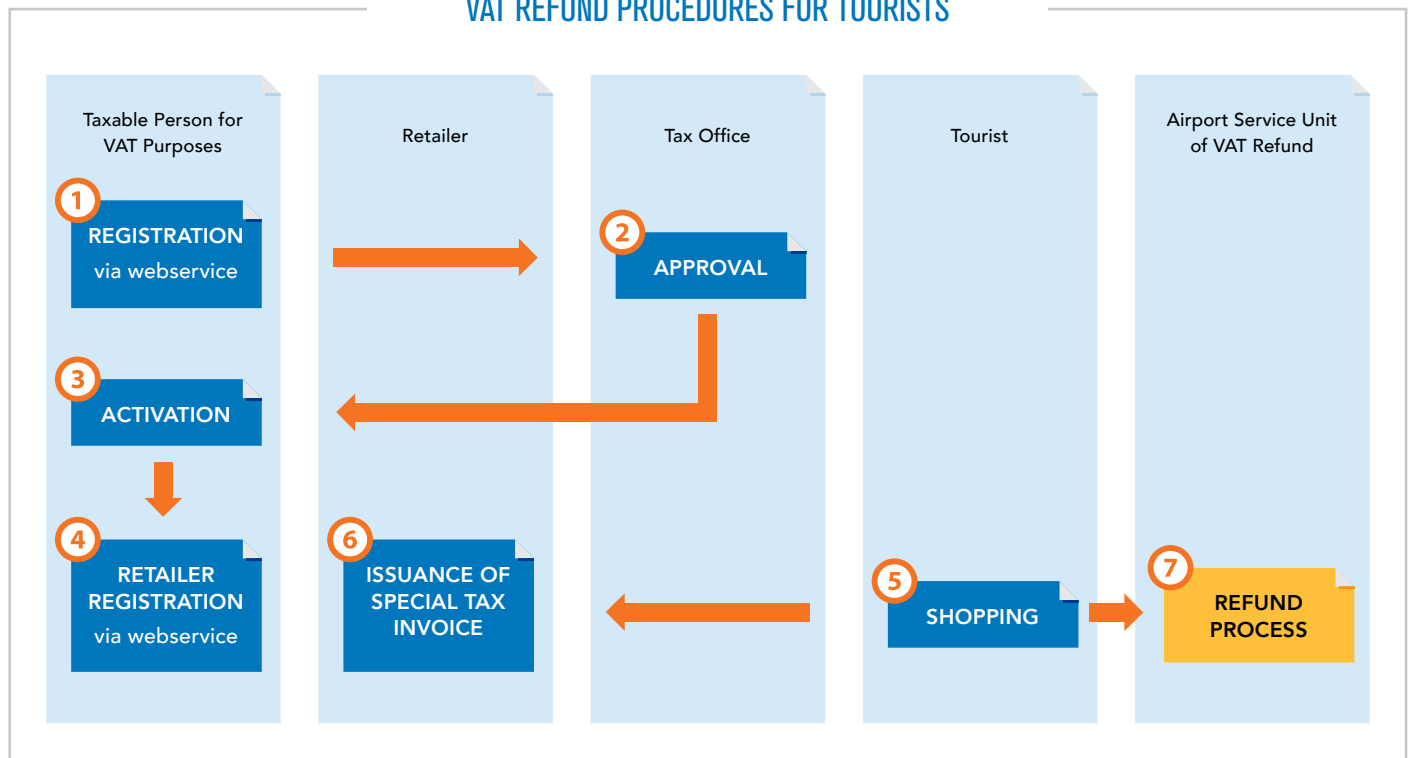
## 2. VAT REFUND FOR TOURISTS

DGT also provided the services of VAT Refund for Tourist on goods to be consumed outside of Indonesia as an implementation of best practice in VAT and Sales Tax on Luxury Goods.

Since 12 August 2013, every Taxable Person for VAT Purposes which interested to participate in the scheme of VAT Refund for Tourist should register through the webservice ([www.vatrefund.pajak.go.id](http://www.vatrefund.pajak.go.id)). Every Taxable Person for VAT Purposes is given personal identification number (PIN) and password. The registration procedure is stipulated in the Director General of Taxes Regulation Number PER-28/PJ/2013.



## VAT REFUND PROCEDURES FOR TOURISTS



The changes of VAT Refund for Tourists business process from manual to web-based application will make the supervision on transaction data in real time much easier as well as the registration process. Thus, it is expected the number of VAT Refund for Tourist participants will continue to increase.

### 3. CIVIL AND INDIVIDUAL TAXPAYER DATA MATCHING

DGT has gained civil data from the Directorate General of Population and Civil Registration of the Ministry of State Affairs as an output of MoU signed in 2013. The civil data will be used to reorganize and to enrich the taxpayer data master file in performing the tax extensification and intensification.

As the first step in utilizing the civil data, in 2013, DGT has performed data matching between Tax Identification Number and Civil Identity Number. From the total number of 24,848,894 individual Tax Identification Number, as much as 16,434,393 data (66.14 percent) has matched with the Civil Identity Number. This effort is in line with DGT's goal to build valid taxpayers database and to improve third party's data utilization.



| PHOTO: | Arif Nur Rokhman

TAX DOCUMENT  
SCANNING

#### 4. DATA BANK DEVELOPMENT

In 2013, DGT has collected data and information from third parties as an implementation of the Government Regulation Number 31 Year 2012 on Provision and Collection of Tax-related Data and Information. These activities are in line with ongoing DGT's attempt to develop taxation data bank.

The data which has been collected and processed by DGT during 2013 covers:

- a. housing loan (financial provision facility);
- b. housing loan (mortgage);
- c. debtor above Rp10 billion;
- d. export proceeds;
- e. permits issued by Indonesia Investment Coordinating Board
- f. customs clearance issued by Indonesia Investment Coordinating Board
- g. securities ownerships;
- h. auction winners (Institution of Government Goods/Services Provision Policy);
- i. vessels services;
- j. export/import services using container;
- k. State Budget 2013 limit recapitulation and details;
- l. customs and excise;
- m. disbursements warranty (SPD2D); and
- n. Local State Budget 2013.

#### 5. STATE REVENUE MODULE IN FOREIGN CURRENCY

In 2013, DGT has developed State Revenue Module in Foreign Currency. By utilizing this foreign currency module, taxpayers who perform the accounting in foreign language and currency may be able to pay tax in foreign currency through Perception Banks appointed by Minister of Finance. Taxpayers will receive a receipt (BPN) with transaction number (NTPN and NTB) included. The payment data will be recorded in State Revenue Module in Foreign Currency/DGT. Currently, Bank Negara Indonesia (BNI) is the only appointed perception bank eligible to receive payment of state revenue with foreign currency.



MAJOR ACHIEVEMENTS IN INFORMATION AND COMMUNICATION TECHNOLOGY FOR THE PAST TEN YEARS IN THE FORM OF **E-REGISTRATION APPLICATION, E-FILING, DROPBOX, E-INVOICE AND APPROWEB ARE REAL EVIDENCE THAT DGT HAS ALWAYS BEEN UPDATED WITH THE LATEST TECHNOLOGY.** THE DEVELOPMENT IS CONDUCTED TO ASSURE SEAMLESS AND EFFORTLESS TAX ACTIVITY FOR THE STAKEHOLDERS.



| RAESHANTY JANOEZIR PAMUNTJAK | Computer Administration, Directorate of Tax Information Technology

## 6. TAXPAYERS MANAGEMENT SYSTEM

The refinement of taxpayers management system in 2013 was initiated by formulating business process of taxpayers management system. As a part of business process refinement, DGT issued the Director General of Taxes Regulation Number PER-20/PJ/2013 as amended with the Director General of Taxes Regulation Number 38/PJ/2013, which covers:

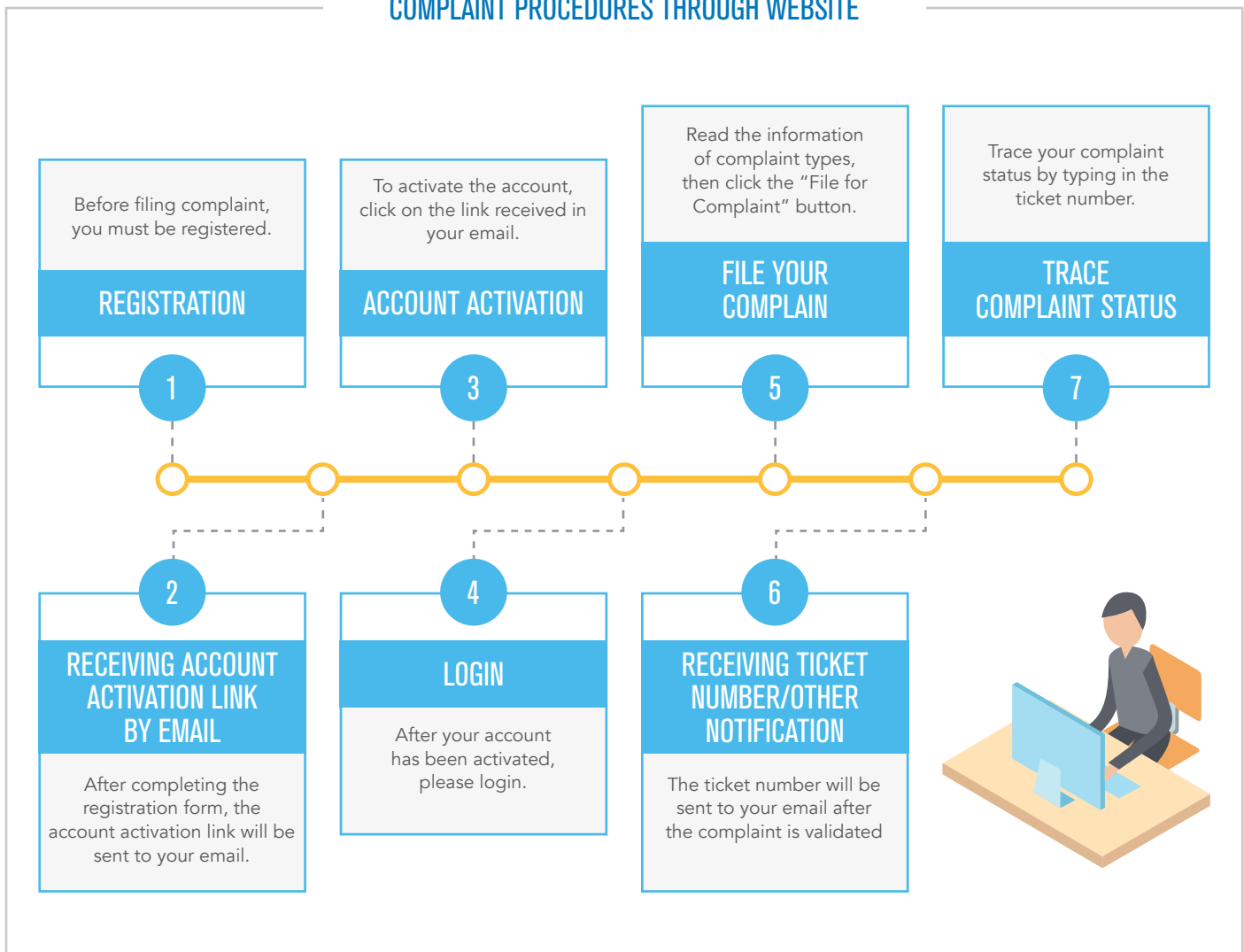
- a. registration and provision of Tax Identification Numbers;
- b. termination of Tax Identification Numbers;
- c. confirmation of Taxable Person for VAT Purposes;
- d. annulment confirmation of Taxable Person for VAT Purposes;
- e. data changes of Tax Identification Numbers and/or Taxable Person for VAT Purposes;
- f. transfers of Taxpayers;
- g. determination and re-activation of non-effective Taxpayers;
- h. re-activation of Tax Identification Numbers;
- i. cancellation of temporary confirmation of Taxable Person for VAT Purposes;
- j. temporary activation of terminated Tax Identification Numbers;
- k. re-prints of Tax Identification Numbers, Tax Registered Certificate (SKT), and Taxable Person for VAT Purposes Confirmation Certificate (SPPKP); and
- l. services in force majeure situation.

Integrated taxpayers management system is intended to provide valid taxpayers data. The System covers several applications accessible for taxpayers through the internet and for tax officers through DGT intranet. In 2013, DGT formulated e-Registration application which covers registration and provision of Tax Identification Number as a part of taxpayers management system development.

## 7. TAX COMPLAINT INFORMATION SYSTEM DEVELOPMENT

DGT attempts to improve complaint services by developing the Tax Complaint Services website and Tax Complaint Information System. Starting 31 December 31 2013, public could access [www.pengaduan.pajak.go.id](http://www.pengaduan.pajak.go.id) to file a complaint to DGT. DGT utilizes Tax Complaint Information System to effectively supervise the settlement of every complaint received from all channels.

### COMPLAINT PROCEDURES THROUGH WEBSITE



## 8. CHANGES IN THE FORM, CONTENT, AND PROCEDURES OF TAX FORM COMPLETION AND SUBMISSION

As part of business process development, DGT continually refines forms, contents, and procedures of tax form filing. The refinements are intended to simplify the tax forms filing and processing activities.

Development Area	Legal Basis
Form, content, and filing procedures of VAT Period Tax Return	Director General of Taxes Regulation Number PER-11/PJ/2013
Form, content, and filing procedures of Period Income Tax Return Article 21 and/or 26 and its withholding tax receipt	Director General of Taxes Regulation Number PER-14/PJ/2013
Form of Tax Payment Slip	Director General of Taxes Regulation Number PER-24/PJ.13/2013
Form of Individual Annual Income Tax Return and Corporate Annual Income Tax Return and filing instructions	Director General of Taxes Regulation Number PER-26/PJ/2013
Form and content of Tax Calculation Note, Notice of Tax Assessment, Notice of Tax Collection of VAT for Mining Contractor Generation I	Director General of Taxes Regulation Number PER-29/PJ/2013

# FINANCIAL OVERVIEW

DGT has obligation to submit the financial report to the Minister of Finance. The integration of the entire echelon I units' financial statements within the Ministry of Finance produced the Financial Report of the Ministry of Finance.

The following financial analyses refer to DGT's Financial Report of 2013 which has been audited by the Audit Board.

## A. TAX REVENUE

Type of Tax	2013				2012	Growth (%)
	Revised State Budget (billion Rp)	Realization (billion Rp)	Absorption (%)	Contribution (%)	Realization (billion Rp)	
<b>Non-Oil &amp; Gas Income Tax</b>	<b>464,494.33</b>	<b>417,690.68</b>	<b>89.92</b>	<b>45.33</b>	<b>381,604.92</b>	<b>9.46</b>
Income Tax Article 21	101,924.30	90,162.95	88.46	9.79	79,594.57	13.28
Income Tax Article 22	6,853.76	6,837.15	99.76	0.74	5,506.72	24.16
Income Tax Article 22 on Import	38,627.33	36,331.29	94.06	3.94	31,610.17	14.94
Income Tax Article 23	25,096.48	22,205.81	88.48	2.41	20,304.19	9.37
Income Tax Article 25/29 - Individual	6,443.34	4,383.38	68.03	0.48	3,763.43	16.47
Income Tax Article 25/29 - Corporate	178,249.90	154,291.54	86.56	16.75	152,131.61	1.42
Income Tax Article 26	32,382.35	27,984.78	86.42	3.04	24,610.50	13.71
Final Income Tax	71,017.25	71,569.83	100.78	7.77	60,385.78	18.52
Other Non-Oil & Gas Income Tax	120.74	36.92	30.58	0.00	31.33	17.82
Exit Tax	0.13	0.85	663.10	0.00	1.34	(36.80)
Income Tax Borne by the Government	3,778.76	3,886.19	102.84	0.42	3,665.27	6.03
<b>VAT &amp; Sales Tax on Luxury Goods</b>	<b>423,695.80</b>	<b>384,718.04</b>	<b>90.80</b>	<b>41.75</b>	<b>337,582.76</b>	<b>13.96</b>
Domestic VAT	239,413.13	226,764.75	94.72	24.61	191,935.39	18.15
Import VAT	160,602.54	138,990.41	86.54	15.08	126,609.22	9.78
Other VAT	650.86	131.46	20.20	0.01	162.22	(18.96)
Domestic Sales Tax on Luxury Goods	12,608.13	11,548.28	91.59	1.25	10,429.26	10.73
Import Sales Tax on Luxury Goods	10,415.59	7,281.34	69.91	0.79	8,422.77	(13.55)
Other Sales Tax on Luxury Goods	5.56	1.81	32.59	0.00	23.90	(92.42)
<b>Land &amp; Building Tax</b>	<b>27,343.80</b>	<b>25,304.95</b>	<b>92.54</b>	<b>2.75</b>	<b>28,968.46</b>	<b>(12.65)</b>
Conveyance Tax	0	0.00	-	0	0.00	-
Other Taxes	5,401.98	4,937.08	91.39	0.54	4,210.88	17.25
Oil and Gas Income Tax	74,277.98	88,747.36	119.48	9.63	83,460.91	6.33
<b>Total</b>	<b>995,213.90</b>	<b>921,398.11</b>	<b>92.58</b>	<b>100.00</b>	<b>835,827.93</b>	<b>10.24</b>





**DATA/STATISTICS HAVE A MAJOR ROLE IN FORMULATING TAX STRATEGY FOR COLLECTING TAX REVENUE**, ESPECIALLY AS MATERIAL TO PERFORM COMPREHENSIVE ANALYSIS ON THE PERFORMANCE AND EFFECTIVENESS OF TAX COLLECTION, EVALUATION ON THE IMPACT OF CHANGES IN POLICIES AND PREPARATION OF REVENUES ESTIMATION. ACCURATE INTERPRETATION ON DATA/STATISTICS WILL ALLOW US TO EXPLORE ALL VALUABLE INFORMATION TO STRATEGIC POLICY MAKING.



| **KUMARA CANDRA RATRI RADEN** | Chief Section of Revenue Statistic and Forecast

Realized tax revenue amounted to Rp921,398.11 billion or 92.58 percent of the target in Revised State Budget 2013, grew by 10.24 percent from previous year.

Several factors that affected the achievement of tax revenue 2013 are as follows.

#### 1. NON-OIL & GAS INCOME TAX

The revenue from Non-Oil & Gas Income Tax is the major contributor of the entire tax revenue amounted to 45.33 percent. The revenue from Non-Oil & Gas Income Tax amounted to Rp417,690.68 billion or 89.92 percent of the target with the growth of 9.46 percent. The Non-Oil & Gas Income Tax revenue is affected by the following aspects.

##### a. Income Tax Article 21

The revenue from Income Tax Article 21 in 2013 is targeted to be Rp101,924.30 billion with realized amount at Rp90,162.95 billion or 88.46 percent of the target. The target revenue could not be reached due to the amendment of Non-Taxable Income Bracket (PTKP) which rose up reaching 53.4 percent from previous year. However, there are several factors that encouraged the tax revenue growth such as:

- 1) impact of audit on Income Tax Article 21;
- 2) there are 28 ministries and institutions in 2013 that received allowance increment;
- 3) salary and bonus increment in several companies, especially in financial sector in accordance with their performance increase.

| PHOTO: | Ardyanto Patandung



A VISIT TO TAXPAYER'S BUSINESS PLACE  
BY MAROS TAX OFFICE



**b. Income Tax Article 22**

Realized revenue of Income Tax Article 22 amounted to Rp6,837.15 billion or 99.76 percent of the target. Realized revenue in 2013 rose by 24.16 percent in comparison to 2012. Several factors that affected the achievement of tax revenue are as follows:

- 1) increment of realized state expenditure 2013 (capital and goods) amounted to Rp327.7 trillion which grew by 21.1 percent from previous year;
- 2) the appointment of State Owned Enterprises as the withholder of Income Tax Article 22 as stipulated in the Minister of Finance Regulation Number 224/PMK.011/2012.

**c. Income Tax Article 22 on Import**

The revenue from Income Tax Article 22 on Import in 2013 rose by 14.94 percent with the amount of Rp36,331.29 billion or 94.06 percent of target. The target could not be reached due to the decrement of realized non-oil and gas import (until November 2013) which amounted to US\$137.2 billion.

**d. Income Tax Article 23**

Realized Income Tax Article 23 revenue amounted to Rp22,205.81 billion which rose by 9.37 percent, or 88.48 percent of target. The target could not be reached due to low performance of taxpayers in mining sector, thus affected the utilization of service objects of Income Tax Article 23, and the decision of major corporates in mining sector not to pay dividend. Income Tax Article 23 on third party's transactions was the major contributor with 42.09 percent, whereas 50.35 percent of the percentage was contributed by mining and manufacturing sector.

**e. Income Tax Article 25/29 – Individual**

The revenue from Income Tax Article 25/29 – individual amounted to Rp4,383.38 billion rose by 16.4 percent, higher than previous growth of 14.49 percent. The notification letters from tax offices gave major contribution in the increasing of realized revenue, mostly notification letter to amend Tax Return, which contributes Rp347 billion. Realized revenue from Income Tax Article 25/29 – Individual reached 68.03 percent of target. This situation was caused by the 53.4 percent increment of Non-taxable Income Bracket in 2013 compared to previous year. In addition, the implementation of the Government Regulation Number 46 Year 2013 shifted the revenue from Income Tax Article 25 – Individual to Final Income Tax.

**f. Income Tax Article 25/29 – Corporate**

The revenue from Income Tax Article 25/29 – Corporate in 2013 grew by 1.42 percent from previous year with the amount of Rp154,291.54 billion or 86.56 percent of target. Several factors that affected the achievement of tax revenue are as follows:

- 1) the declining of global economic condition that affected export demands; and
- 2) unfavorable financial performance of large taxpayers, especially in mining and exploration sector due to the decrement of commodity price and licensing issue in lending field for mining sequence expansion.

**g. Income Tax Article 26**

Realized Income Tax Article 26 revenue amounted to Rp27,984.78 billion which rose by 13.71 percent, or 86.42 percent of target. Similar with the condition of Income Tax Article 25/29 - Corporate, the revenue of Income Tax Article 26 was also affected by the slow global economic condition and poor performance of large taxpayers.

**h. Final Income Tax**

Realized Final Income Tax in 2013 amounted to Rp71,569.83 billion, 18.52 percent higher than previous year or 100.78 percent of target. This achievement is supported by the following factors:

- 1) Final Income Tax revenue on saving/time deposit interest grew by 11.7 percent reaching Rp18.97 trillion;
- 2) Final Income Tax revenue on shares transaction amounted to Rp1.7 trillion which grew by 53 percent compared to previous year. This achievement is caused by the increase on both transaction volume and transaction values which grew by 37.5 percent and 45 percent, respectively until October 2013;
- 3) the increase of Final Income Tax on construction service and real estate amounted to 23.2 percent. It is lower compared to previous year which was 34.4 percent. The decrement is affected by the increase of BI rate to 7.5 percent, high inflation rate, and loan to value regulation;
- 4) the 59.3 percent increase of Final Income Tax on dividend caused by the financial performance in financial and manufacturing sector; and
- 5) the shifting of tax payment from periodic payment of Income Tax Article 25 to Final Income Tax of the Government Regulation Number 46 Year 2013.

## **2. VAT AND SALES TAX ON LUXURY GOODS**

The revenue from VAT and Sales Tax on Luxury Goods consist of Domestic VAT, Import VAT, Domestic Sales Tax on Luxury Goods, Import Sales Tax on Luxury Goods, other VAT, and other Sales Tax on Luxury Goods. The realized revenue amounted to Rp384,718.04 billion or 90.80 percent of target, grew by 13.96 percent. This achievement is affected by the following aspects.

**a. Domestic VAT and Domestic Sales Tax on Luxury Goods**

Realized revenue of Domestic VAT and Domestic Sales Tax on Luxury Goods amounted to Rp226,764.75 billion and Rp11,548.28 billion respectively; each grew by 18.15 percent and 10.73 percent. These growths are still lower than previous year which amounted to 22.12 percent for Domestic VAT and 29.71 percent for Domestic Sales Tax on Luxury Goods. This condition occurred due to national economic growth of 5.62 percent which was lower than the target of 6.30 percent. However, the slow economic condition was supported by the stable domestic market demand, indicated by the high consumption of households' consumer.

#### b. Import VAT and Import Sales Tax on Luxury Goods

Realized revenue of Import VAT and Import Sales Tax on Luxury Goods amounted to Rp138,990.41 billion and Rp7,281.34 billion respectively, where Import VAT grew by 9.78 percent and Import Sales Tax on Luxury Goods decreased by 13.55 percent. Compared to previous year, the realized revenue is decreasing. This condition was affected by the decrease of import activities which caused by previous year's accumulated import stock.

### 3. LAND AND BUILDING TAX

Realized revenue of Land and Building Tax amounted to Rp25,394.95 billion or 92.54 percent of target. Compared to previous year, the revenue suffered a downturn by 12.65 percent. Several factors that affected the Land and Building Tax revenue are as follows:

- a. revenue of Land and Building Tax for Rural and Urban Sector decreased due to the authority transfer to local governments;
- b. revenue of Land and Building Tax in oil and gas sector did not meet its target due to several factors, namely:
  - 1) tax determination for Land and Building Tax in oil and gas sector was below the set target;
  - 2) verification of Notice of Land and Building Tax Payable by the Directorate General of Budget resulted in several notices which could not be paid in 2013, which amounted to Rp1.4 trillion; and
  - 3) payments of Land and Building Tax in oil and gas sector by taxpayers was still low.

### 4. OTHER TAXES

Other taxes consist of sales of Stamp Goods, Stamp Duty, Collection Interest, and Sales Tax on Coal. Realized revenue of Other Taxes amounted to Rp4,937.08 billion or 91.39 percent of target with grew by 17.25 percent. This increment occurred due to the increase of sales of Stamp Goods or Stamp Duty by PT Pos Indonesia and Stamp Duty usage by banking sector.

### 5. OIL AND GAS INCOME TAX

Realized revenue of Oil and Gas Income Tax amounted to Rp88,747.36 billion or 119.48 percent of target, grew by 6.33 percent. This achievement is caused by several factors, namely:

- a. the increase of Indonesian crude oil price due to global demand along with the effect of United States' economic policy to continue the economic stimulus; and
- b. depreciation of Rupiah against US Dollar.

## B. NON-TAX REVENUE

Realized Non-tax Revenue in 2013 amounted to Rp17,407,682,903.00 or decreasing by 29.87 percent from the previous year.

### Non-Tax Revenue, 2013–2012

Description	2013 (billion)	2012 (billion)	% Increase/ (Decrease)
Sales and Revenue	6,547,021,628	2,378,077,462	175.31
Services Revenue	1,266,142,107	1,007,365,868	25.69
Interest Revenue	522,792	150,085	248.33
Dues and Fines Revenue	732,040,625	1,158,191,013	(36.79)
Other Revenue	8,861,955,751	20,278,690,392	(56.30)
Total	17,407,682,903	24,822,474,820	(29.87)

## C. EXPENDITURES

### 1. PERSONNEL EXPENDITURES

Realized Personnel Expenditures in 2013 amounted to Rp1,567,925,625,726.00 or 95.79 percent of budget. Civil Servant Salaries and Allowances Expenditure contributed the largest share of budget spent considering the large amount of DGT's employees.

### Net Personnel Expenditures, 2013–2012

Description	2013			2012	% Increase/ (Decrease)
	Budget (rupiah)	Realization (rupiah)	Absorption (%)	Realization (rupiah)	
Civil Servant Salaries & Allowances Expenditure	1,603,871,689,460	1,542,203,118,726	96.16	1,463,774,695,338	5.36
Overtime Expenditure	32,919,553,000	25,722,507,000	78.14	24,010,143,955	7.13
Special Allowances Expenditure and Transit Personnel Expenditure	26,023,000	0	0.00	163,711,237	(100.00)
Total	1,636,817,265,460	1,567,925,625,726	95.79	1,487,948,550,530	5.37

### 2. GOODS EXPENDITURES

Realized Goods Expenditures in 2013 amounted to Rp2,810,519,258,069.00 or 92.38 percent of budget. The biggest budget spent on Operational Goods Expenditure which used for provision of consumable goods and/or services for work office. The Operational Goods Expenditure covers offices needs, food, official letter delivery, operational payment (electricity, water, and telephone), building and construction maintenance cost.

## Net Goods Expenditures, 2013–2012

Description	2013			2012	% Increase/ (Decrease)
	Budget (rupiah)	Realization (rupiah)	Absorption (%)	Realization (rupiah)	
Operational Goods Expenditure	1,580,556,750,574	1,530,696,201,372	96.85	1,612,809,287,258	(5.09)
Non-operational Goods Expenditure	267,696,424,500	215,460,916,419	80.49	296,902,019,540	(27.43)
Services Expenditure	301,605,472,692	281,024,255,217	93.18	249,550,195,839	12.61
Maintenance Expenditure	359,466,622,783	319,707,594,140	88.94	284,943,657,509	12.20
Domestic Trip Expense	496,042,516,991	458,060,097,373	92.34	375,671,687,577	21.93
International Trip Expense	7,600,094,000	5,570,193,548	73.29	5,363,260,606	3.86
<b>Total</b>	<b>3,012,967,881,540</b>	<b>2,810,519,258,069</b>	<b>93.28</b>	<b>2,825,240,108,329</b>	<b>(0.52)</b>

### 3. CAPITAL EXPENDITURES

Realized Capital Expenditures amounted to Rp332,389,023,096.00 or 60.00 percent of budget. The largest budget spent on Capital Expenditure on Building and Construction which allocated for building and construction matter, either by contract or self-management. The expenditures covered buying or construction cost, administration cost of Building Permit, notary, and taxes.

## Net Capital Expenditures, 2013–2012

Description	2013			2012	% Increase/ (Decrease)
	Budget (rupiah)	Realization (rupiah)	Absorption (%)	Realization (rupiah)	
Capital Expenditure on Land	6,112,902,000	4,656,121,000	76.17	3,341,690,000	39.33
Capital Expenditure on Equipment & Machine	238,772,710,000	150,958,335,999	63.22	147,537,572,905	2.32
Capital Expenditure on Building & Construction	299,856,562,000	170,966,397,910	57.02	133,509,352,945	28.06
Capital Expenditure on Irrigation and System	2,946,221,000	2,877,768,100	97.68	838,314,100	243.28
Capital Expenditure on Other Infrastructure	6,311,378,000	2,930,400,087	46.43	8,392,041,370	(65.08)
<b>Total</b>	<b>553,999,773,000</b>	<b>332,389,023,096</b>	<b>60.00</b>	<b>293,618,971,320</b>	<b>13.20</b>

### D. INTEREST COMPENSATION PAYMENT

Realized Interest Compensation Payment amounted to Rp397,544,480,438.00. This amount was interest compensation to taxpayers for the delayed of disbursement of overpayment or objection decisions, appeal decisions, and judicial review that granted the taxpayer's request.

## Interest Compensation Payment, 2013–2012

2013 (rupiah)	2012 (rupiah)	% Increase/ (Decrease)
397,544,480,438	615,634,747,251	(35.43)





## E. ASSETS

### 1. CURRENT ASSETS

Current Assets are assets expected to be realized or owned to be used or sold within twelve months since reporting. The total Current Assets of DGT as of 31 December 2013 amounted to Rp28,762,395,345,959.00.

#### Current Assets, 2013–2012

Description	2013 (rupiah)	2012 (rupiah)	% Increase/ (Decrease)
Cash in Expenditure Treasurer	2,721,906,425	1,786,093,794	52.39
Other Cash & Cash Equivalent	6,058,323,687	682,852,812	787.20
Prepaid Expenditure	23,711,631,982	17,724,276,407	33.78
Prepayment Expenditure	0	3,723,250,772	(100.00)
Tax Receivables (Net)	28,581,451,198,172	27,792,164,525,637	2.83
Non-tax Receivables (Net)	0	6,674,789	(100.00)
Current Portion of Treasury Bills/ Compensation Claim (Net)	336,056,691	49,860,858	573.98
Inventory	148,116,229,002	180,039,374,560	(17.73)
Total	28,762,395,345,959	27,996,176,909,629	2.73

### 2. FIXED ASSETS

Fixed assets include the entire assets that used for either government or public's interests with economic benefit of more than one year. Fixed assets are reported as of 30 June 2013 based on acquisition cost by taking account the depreciation cost. The total book value of Fixed Assets as of 31 December 2013 amounted to Rp11,304,866,628,274.00.





THE INFORMATION IN DGT'S FINANCIAL REPORT GREATLY AFFECTS THE FINANCIAL REPORT OF THE MINISTRY OF FINANCE. THIS INFORMATION CAN BE SEEN IN SEVERAL POSTS PRESENTED IN THE FINANCIAL REPORT, SUCH AS TAX REVENUE, TAX ARREARS, AND STATE ASSETS MANAGED BY DGT. WE ARE AWARE OF OUR POSITION, THEREFORE **DGT WILL CONSTANTLY IMPROVE THE REPORTING QUALITY THROUGH HR AND ICT DEVELOPMENT IN COORDINATION WITH STATE FINANCIAL MANAGEMENT INSTITUTION** TO PROVIDE POSITIVE IMPACT IN THE ACCOUNTABILITY OF DGT'S FINANCIAL REPORT.

| **DANIS PRASETYO** | Staff of Sub-Division of Accounting and Reporting

## Fixed Assets, 2013

(in rupiah)

Description	Beginning Balance	Addition	Deduction	Ending Balance	Depreciation	Book Value
Land	6,053,832,477,708	1,495,363,526,310	847,156,611,099	6,702,039,392,919	0	6,702,039,392,919
Equipment & Machine	3,909,210,659,511	199,445,575,106	241,910,599,884	3,866,745,634,724	(3,309,219,473,383)	557,526,161,341
Building & Construction	4,544,186,140,363	489,417,214,865	152,026,133,420	4,881,577,221,808	(999,820,603,043)	3,881,756,618,765
Road & Bridges	9,954,529,223	866,321,986	687,768,865	10,133,082,344	(6,142,122,787)	3,990,959,557
Irrigation	2,115,532,760	1,479,097,905	42,320,000	3,552,310,665	(531,795,981)	3,020,514,684
System	33,570,596,532	2,342,758,600	2,780,030,159	33,133,324,973	(16,750,026,246)	16,383,298,727
Fixed Assets in Renovation	237,811,398	805,309,806	1,043,121,204	0	0	0
Other Fixed Assets	5,247,757,003	331,293,312	83,016,500	5,496,513,815	(50,100,000)	5,446,413,815
Construction in Progress	349,138,895,914	149,564,214,263	363,999,841,711	134,703,268,466	0	134,703,268,466
<b>Total</b>	<b>14,907,494,400,412</b>	<b>2,339,615,312,153</b>	<b>1,609,729,442,842</b>	<b>15,637,380,749,714</b>	<b>(4,332,514,121,440)</b>	<b>11,304,866,628,274</b>

### 3. OTHER ASSETS

Other Assets are assets that cannot be categorized into current assets, long-term investment, and fixed assets on balance sheet. The book value of DGT's Other Assets as of 31 December 2013 amounted to Rp297,319,525,684.00.

#### Other Assets, 2013

(in rupiah)

Description	Beginning Balance	Addition	Deduction	Ending Balance	Depreciation	Book Value
Software	202,459,438,582	292,794,870	2,527,677,285	200,224,556,167	0	200,224,556,167
Licenses	39,712,851,584	2,014,003,704	0	41,726,855,288	0	41,726,855,288
Other Intangible Assets	81,242,880	0	0	81,242,880	0	81,242,880
Other Assets/ Unused Assets	159,656,413,628	195,895,970,633	114,788,635,089	240,763,749,172	(185,476,877,823)	55,286,871,349
<b>Total</b>	<b>401,909,946,674</b>	<b>198,202,769,207</b>	<b>117,316,312,374</b>	<b>482,796,403,507</b>	<b>(185,476,877,823)</b>	<b>297,319,525,684</b>

### F. SHORT-TERM LIABILITIES

A liability is classified as short-term liability if it is expected to be paid or due within twelve months after the reporting date. The Short-term Liabilities as of 31 December 2013 amounted to Rp145,274,404,009.00.

#### Short-Term Liabilities, 2013–2012

Description	2013 (rupiah)	2012 (rupiah)	% Increase/ (Decrease)
Payables to Third Parties	9,800,483,821	16,572,048,275	(40.86)
Payables to Revenue Refund	131,977,337,642	749,662,687,283	(82.39)
Prepaid Revenue	255,142,667	0	100.00
Prepaid from State Treasury Service Office	2,721,906,425	1,786,093,794	52.39
Deferred Revenue	519,533,454	71,138,894	630.30
<b>Total</b>	<b>145,274,404,009</b>	<b>768,091,968,246</b>	<b>(81.08)</b>



| PHOTO: | Diki Agung Prayogo

A STAFF ACCESSING  
BUDGETING APPLICATION

## G. EQUITY

### 1. CURRENT EQUITY FUND

Current Equity Fund as of 31 December 2013 amounted to Rp28,617,120,941,950.00. The amount is net wealth of government that earned through difference between current assets value and short-term liabilities.

#### Current Equity Fund, 2013–2012

Description	2013 (rupiah)	2012 (rupiah)	% Increase/ (Decrease)
Allowance for Receivable	28,581,857,584,993	27,792,221,061,284	2.84
Allowance for Inventory	148,116,229,002	180,039,374,560	(17.73)
Allowance for Short-Term Liabilities Payment	(136,239,031,230)	(765,623,021,640)	(82.20)
Goods/Services to be Received	23,641,301,852	21,447,527,179	10.22
Goods/Services to be Given	(255,142,667)	0	(100.00)
Total	28,617,120,941,950	27,228,084,941,383	5.10

### 2. INVESTMENT FUND EQUITY

Investment Fund Equity is a fund that was invested in long-term investment, fixed assets, and other assets. As of 31 December 2013, the Investment Fund Equity amounted to Rp11,602,186,153,958.00 which was invested in:

- Fixed Assets amounted to Rp11,304,866,628,274.00; and
- Other Assets amounted to Rp297,319,525,684.00.



# 2014 PERFORMANCE TARGET

DGT's commitment towards 2014 target can be seen in DGT Performance Contract which covers the achievement of Key Performance Indicators and Strategic Initiatives.

## Performance Contract, 2014

No.	Key Performance Indicator	Target
Optimum state tax revenue		
1.	Total tax revenue	Rp1,110.19 trillion
Public services achievement		
2.	Users' satisfaction index	3.94 (scale 5)
3.	Percentage of e-Filing submission	100%
High level of taxpayers' compliance		
4.	Percentage of taxpayers' compliance	70%
Improvement on excellent services		
5.	Percentage of answered call on call center	81%
6.	Level of stakeholders' satisfaction	72 (scale 100)
Improvement on effectiveness of tax information dissemination and public relations		
7.	Effectiveness level of tax information dissemination and public relations	72 (scale 100)
Improvement on tax extensification		
8.	Percentage of registered taxpayers	40,2%
Improvement on audit effectiveness		
9.	Audit Coverage Ratio	100%
10.	Effectiveness level of tax audit	85%
11.	Success percentage of Joint Audit	72%
Improvement on effectiveness of law enforcement		
12.	Percentage of investigation findings declared complete by the Attorney (P-21)	50%
13.	Percentage of tax arrears disbursement	25%
High performance organization		
14.	Organizational Health Index	68 (scale 100)
15.	Percentage of Organization Transformation initiatives implementation	100%
Reliable management information system		
16.	Percentage of completion on information system module development in relation with DGT's strategic plan	100%
Competitive HR		
17.	Percentage of officials who have met the job competency standards	81%
Optimum budget management		
18.	Percentage of budget absorption and budget output	95%

## Strategic Initiatives, 2014

KPI	Strategic Initiatives	Output/Outcome	Period
Percentage of e-Filing submission	e-Filing dissemination with specific segment and target	Number of tax information dissemination	Jan—Mar
	e-Filing application development	Web service e-filing application	Feb
		Application of e-filing through application service provider	Feb
Percentage of answered call on call center	Addition on number agents and improvement on the call center infrastructure	Number of call center agents	May
		Call center and workstation infrastructure renovation	June
Percentage of registered taxpayers	Civil data-based tax extensification	New taxpayers	Jan—Dec
Audit Coverage Ratio	Amendment of tax office audit regulation	Amendment of the Minister of Finance Regulation Number 62/ PMK.01/ 2009 on Organization and Procedures of DGT's Operational Offices	Oct
Percentage of investigation findings declared complete by the Attorney (P-21)	Forming joint assistance team: DGT, the Indonesian National Police, and General Attorney	DGT, Indonesian National Police, and General Attorney assisting team	Mar
Percentage of completion on information system module development in relation with DGT strategic plan	Standardization of hardware and software through implementation of join domain	Integration of Head Office computer client into one domain	Dec
	VAT administration system refinement	Supervision application of Taxable Person for VAT Purposes	Mar
		e-Tax Invoice application	Jul
Percentage of officials who have met the job competency standards	Regulation refinement related to Person Job Match and job competency standards	Amendment proposal on the Minister of Finance Regulation Number 47/ PMK.01/ 2008 on Assessment Center	Dec

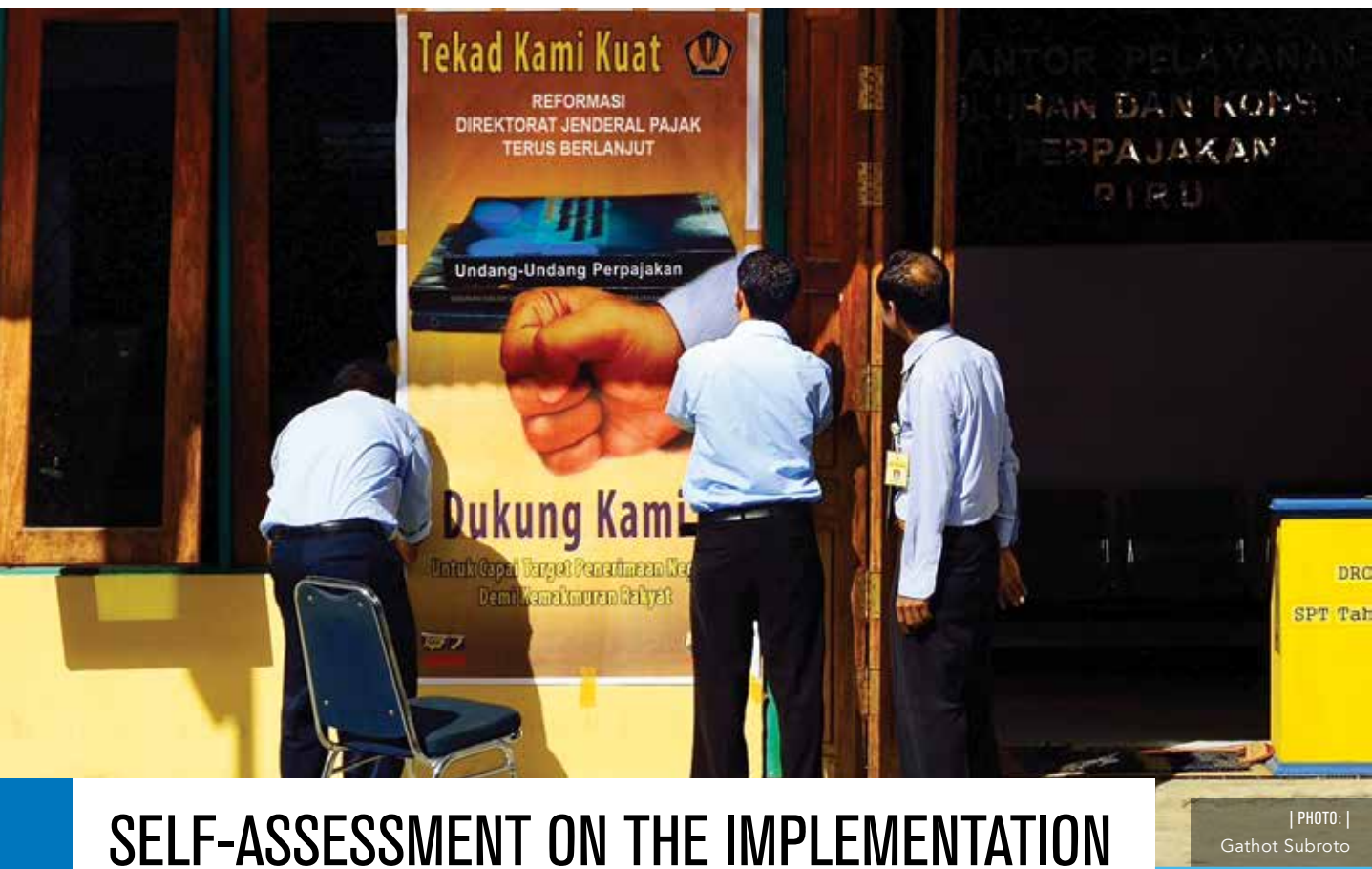


# BUREAUCRATIC REFORM









## SELF-ASSESSMENT ON THE IMPLEMENTATION OF BUREAUCRATIC REFORM

Self-Assessment on the Implementation of Bureaucratic Reform (PMPRB) is an instrument for assessing the progress of bureaucratic reform implementation carried out by ministries/institutions. The assessment based on the Minister of State Apparatus Empowerment and Bureaucratic Reforms Regulation Number 1 Year 2012.

PMPRB is implemented to facilitate ministries/institutions in providing information on the progress of bureaucratic reform implementation and improvement that needs to be carried out by ministries/institutions. PMPRB acts as the substitution for Quality Assurance program based on the Minister of State Apparatus Empowerment and Bureaucratic Reforms Regulation Number 8 Year 2011 and Number 53 Year 2011.

The assessment consists of two components, namely Enablers and Results. Enablers are various criteria and approaches implemented by institutions to achieve the objectives. Results are the outcomes which obtained from the measurement on both internal and external performance indicators to display target achievements. The Enablers determine the success of institution tasks while Results reflect stakeholders' satisfaction.

## DGT PMPRB Results, 2013

No.	Description	Scores	
		DGT	The Ministry of Finance
Enablers Component			
A.	Documentary Evidence		
1.	Leadership Criteria	98.50	97.32
2.	Strategic Planning Criteria	94.00	96.95
3.	Human Resources Criteria	96.00	94.85
4.	Partnership and Workforce Criteria	95.83	94.91
5.	Process Criteria	97.33	95.97
B.	Score from Respondent	92.50	92.50
Enablers Component Score		94.80	94.60
Results Component			
1.	Stakeholders criteria	95.13	95.13
	Stakeholders’ satisfaction	93.00	93.00
	Stakeholders-oriented measurement indicator	97.25	97.25
2.	Human Resources Criteria	99.00	99.00
	Employees’ motivation and satisfaction measurement	100.00	100.00
	Human Resources indicator	98.00	98.00
3.	Community Criteria	91.50	91.50
	Impact on stakeholders	85.00	85.00
	Involvement to community activities	98.00	98.00
4.	Key Performance Criteria	94.20	94.20
	Internal accomplishment	93.64	93.64
	External accomplishment	94.75	94.75
Results Component Scores		94.96	94.96
PMPRB Score		94.88	94.78

| SOURCE: | Inspector General Letter Number ND-24/IR/2013 dated 26 April 2013 on Online Publication of PMPRB Results within the Ministry of Finance.

The assessment method implemented in PMPRB are quality cycle (Plan, Do, Check, and Act/PDCA) and trend (result accomplishment tendency) or assessment on target achievement.

Based on PMPRB in 2013, DGT's score is 94.88 or above the Ministry of Finance's average score at 94.78. The assessment result on Enablers component indicates that DGT has entered the PDCA cycle phase. Moreover, the Results component indicates that DGT has achieved remarkable and sustainable accomplishment.

# INTERNAL CONTROL SYSTEM

Control of the government's activities aims to achieve effective, efficient, transparent, and accountable financial management. The control refers to the Government Regulation Number 60 Year 2008 on the Government Internal Control System (SPIP).

The objective of SPIP is to provide reasonable assurance for achieving effectiveness and efficiency in the implementation of state administration, the reliability of financial reporting, safeguarding of state assets, and regulatory compliance.

The elements and efforts to implement DGT internal control are as follows:

## A. CODE OF CONDUCT IMPLEMENTATION

DGT Code of Conduct is regulated by the Minister of Finance Regulation Number 1/PM.3/2007 consists of 9 points of obligation and 8 points of prohibition.

### DGT Code of Conduct

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



In upholding the DGT Code of Conduct, any alleged violation by echelon I or II officials will be examined by the Civil Servant Honorary Council at the Ministry of Finance level appointed by the Minister. As for any alleged violation by lower level employees, the examination is conducted by the Civil Servant Honorary Council at the DGT level appointed by the Director General.

## B. INTERNALIZATION OF CORPORATE VALUES AND ANTI-CORRUPTION CULTURE

In accordance with the Minister of Finance Decree Number 312/KMK.01/2011 on the Ministry of Finance Values, DGT conducted several internalization activities since 2012. A new activity "DJP Bugar" (DGT Fresh and Fit) was added in 2013.

To carry out the mandate in Presidential Instruction Number 5 year 2004 on Acceleration of Corruption Eradication and Presidential Instruction Number 1 year 2013 on Action Plan of Corruption Prevention and Eradication, DGT performed a number of events in 2013, namely 1) the commemoration of World Anti-Corruption Day; 2) publication of "DJP Melawan Korupsi" (DGT Against Corruption) book; 3) launching of "DJP Bersih di Tangan Kita" (Good Governance in Our Hands) campaign; 4) implementation of Integrity/Anti-Corruption Initiative Assessment (PIIAK).

The commemoration of World Anti-Corruption Day has been conducted on 4 December 2013 through stadium general with topic "Family Support to Strengthen Anti-Corruption Spirit within DGT Employees". The speakers in the stadium general are Roni Dwi Susanto (CEC Director Research and Development) and Meutia Hatta Swasono (a member of the Presidential Advisory Council for Education and Culture as well as anti-corruption figure). In this commemoration, there was also the signing of Anti-Corruption Oath on the commemoration attendees self portrait.

The book "DGT Against Corruption" contains inspirational pictures of DGT employees which have been showcased in the commemoration of World Anti-Corruption Day in 2012. The book publication is an appreciation for the employees who have been participated while also demonstrating DGT's commitment on corruption eradication.

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### Q&A

#### PERSPECTIVE ON DGT'S COMMITMENT TO IMPLEMENT BUREAUCRATIC REFORM?

DGT'S HIGH COMMITMENT IN IMPLEMENTING BUREAUCRATIC REFORM IS DEMONSTRATED THROUGH VARIOUS IMPROVEMENT AND MODIFICATION WHICH HAVE BEEN CARRIED OUT SINCE 2002, ESPECIALLY ON ORGANIZATION STRUCTURE, HR MANAGEMENT AND INTERNAL CONTROL SYSTEM. THE STAKEHOLDERS ARE ALSO EXPECTED TO GIVE THEIR SUPPORT AND COMMITMENT FOR THE SUSTAINABLE SUCCESS OF BUREAUCRATIC REFORM IN DGT.

#### HOW DOES DGT ENSURE THAT THE ORGANIZATION VALUES ARE INTERNALIZED AND IMPLEMENTED BY ALL EMPLOYEES?

ALL OF DGT'S BOARD'S MEMBERS MUST BECOME THE ROLE MODELS ON THE INTERNALIZATION OF ORGANIZATION VALUES. THE CONTINUOUS AND SYSTEMATIC INTERNALIZATION OF CORPORATE VALUES MUST ALWAYS BE CARRIED OUT TO IMPROVE THE UNDERSTANDING AND COMMITMENT OF DGT'S EMPLOYEES IN IMPLEMENTING THE ORGANIZATION VALUES.

| ANDI MUJAHID P. |

Section Chief of Compliance Assurance



| PHOTO: | Secretariat of DGT

### INTERNALIZATION OF CORPORATE VALUES WITHIN THE SECRETARIAT OF DIRECTORATE GENERAL

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The launching of “DJP Bersih di Tangan Kita” campaign is a moral movement to unite the employees’ commitment in preventing and eradicating corruption. The activity was carried out on 5 July 2014 in DGT Head Office. This movement was collectively conducted by internal compliance unit, communities in DGT and agent of change.

PIIAK 2013 is an assessment on integrity and anti-corruption initiatives on regional tax office and tax office level. The assessment aims to improve integrity commitment and anti-corruption behavior within DGT while encouraging operational offices to find breakthroughs in the development of integrity and anti-corruption act initiatives.



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I BELIEVE THAT DGT WILL BE ABLE TO ACHIEVE ZERO CORRUPTION, PROVIDED THAT **ALL EMPLOYEES BECOME THE ROLE MODELS IN ENFORCING SENSE OF INTEGRITY AND PROFESSIONALISM.** EACH UNIT MUST ALSO BE ABLE TO BUILD A WORKPLACE WITH HIGH SOCIAL CAPITAL AND HIGH LEVEL OF TRUST AMONG ITS COMMUNITY MEMBERS.

| YOND RIZAL | Head of Large Taxpayers Office III

Based on the result of PIIAK 2013, the winning operational offices are:

- a. Regional tax office level:
  - 1) Central Java I Regional Tax Office;
  - 2) Special Region of Yogyakarta Regional Tax Office;
  - 3) West Jakarta Regional Tax Office;
- b. Tax office level:
  - 4) Bantul Tax Office;
  - 5) Foreign Investment I Tax Office;
  - 6) Sidoarjo Medium Taxpayers Office.

One of the anti-corruption culture implementation within DGT is the success of Large Taxpayers Office III in achieving "Wilayah Birokrasi Bersih dan Melayani/WBBM (Clean Bureaucracy and Excellent Service)" in 2013 which was awarded by the Ministry of State Apparatus Empowerment and Bureaucratic Reforms. The success certainly indicated that there is a serious effort from DGT to become a trusted and excellent service provider institution.

DGT will continue to increase the number of tax offices with WBBM title in the future and also maintain tax offices which have obtained it.



DECLARATION OF "DJP BERSIH DI TANGAN KITA " AT DGT HEAD OFFICE

| PHOTO: | Directorate of ICAT

### C. IMPLEMENTATION OF RISK MANAGEMENT

DGT applies and develops risk management based on the Minister of Finance Regulation Number 191/PMK.09/2008 on the Implementation of Risk Management in the Ministry of Finance. Year 2013 is the fifth year of the risk management implementation in DGT.

DGT has added Maturity Level of Risk Management Implementation (Tingkat Kematangan Penerapan Manajemen Risiko/TKPMR) as a KPI. The assessment on TKPMR was carried out by Inspectorate General of the Ministry of Finance.



TKPMR is assessed through the following components:

- a. leadership;
- b. risk management process;
- c. risk mitigation activity; and
- d. risk management implementation result.

## TKPMR Index

Level	Score
Level 1 (Risk Naive)	0—29.99
Level 2 (Risk Aware)	30—54.99
Level 3 (Risk Defined)	55—74.99
Level 4 (Risk Managed)	75—89.99
Level 5 (Risk Enabled)	90—100

TKPMR KPI assessment is performed over the risk management implementation on semester I 2013 on three Risk Owner Unit (Unit Pemilik Risiko/UPR) which are Large Taxpayer Regional Office, Central Java I Regional Tax Office, and Taxation Data and Document Processing Center.

TKPMR assessment result on the three UPR indicated that the average score of TKPMR KPI for DGT was 62.4 above the targeted score of 55 with the following details:

No.	Risk Owner Unit	Result
1.	Large Taxpayers Regional Tax Office	58.97
2.	Central Java I Regional Tax Office	60.55
3.	Data and Document Processing Center	67.20
Average KPI for DGT		62.24
Target		55.00
Achievement		113.18%

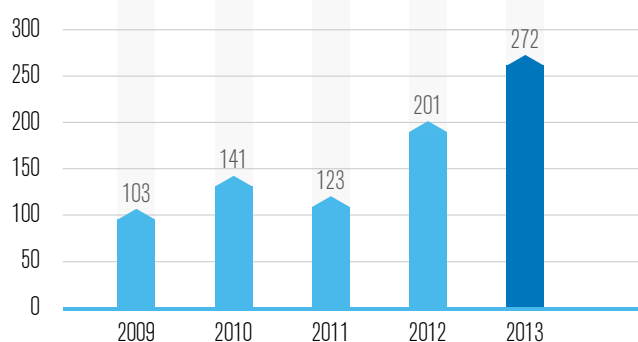
In developing risk management, DGT has taken the following measures:

- a. the publication of risk management practical guidance and generic risk and risk management implementation guidance for regional tax office which aims to improve the DGT employees understanding on risk management.
- b. capacity building on risk management through:
  - 1) risk management dissemination and workshop;
  - 2) risk management education and training which collaborates with General Finance Training Center in Jakarta, Pontianak, and Pekanbaru; and
  - 3) Enterprise Risk Management Concept and Application and Certified Risk Management Officer trainings.

## D. IMPLEMENTATION OF WHISTLEBLOWING SYSTEM

The DGT whistleblowing system implementation has shown positive trend. The misconduct report is administered and monitored by Whistleblowing Information System with the workflow process as stated in the Director General of Taxes Regulation Number PER-21/PJ/2011 on Whistleblowing Handling Procedure by Directorate of Internal Compliance and Apparatus Transformation.

### Whistleblowing in Disciplinary and Code of Conduct Violation, 2009–2013



THE SETTLEMENT LEVEL  
OF WHISTLEBLOWING  
CASES IN 2013 IS  
**81 %**

From 2009 to 2013, the number of whistleblowing have increased, with the highest number is 272 cases in 2013. It means there is a tendency of increasing awareness and trust in the whistleblowing system.

### Number of Whistleblowing in Disciplinary and Code of Conduct Violation based on Channel, 2012–2013

Whistleblowing Channel	2013	2012
Email	38	21
Mail	131	106
Direct Report	23	8
DGT Website	-	17
Contact Center Kring Pajak 500200	-	26
Phone	35	4
SIKKA-WBS	9	11
WISE	30	3
Others	6	5
Total	272	201

As shown in the table above, the most popular channel is mail due to convenience and security reason. In addition, the number of whistleblowers who likely to reveal their identities also increased, as seen on the increasing number of direct report and inbound phone calls which support investigation process.

## E. IMPOSEMENT OF DISCIPLINARY SANCTIONS

Imposition of sanctions as part of employee's disciplinary fostering efforts is carried out based on the prevailing regulations. Sanctions imposed to the officials who are convicted of violations based on the results of the investigation that is conducted by his/her supervisor and/or investigation team appointed by the Minister of Finance. During the investigation, the employee's supervisor and/or investigation team may consider the results of the investigation conducted by Directorate of Internal Compliance and Apparatus Transformation, preliminary research team in regional tax office, and Inspectorate General of the Ministry of Finance.

### Number of Disciplinary Sanction Imposition, 2011–2013

Legal Basis	Type of Sanction	Period		
		2013	2012	2011
The Government Regulation Number 53 Year 2010	Light Degree:	110	94	86
	Oral Reprimand	36	30	26
	Reprimand Letter	43	35	27
	Dissatisfaction Statement Letter	31	29	33
	Medium Degree:	49	47	43
	Postponement of Periodical Salary Increase for 1 year	19	22	17
	Postponement of Promotion for 1 year	14	13	8
	Demotion to one rank lower for 1 year	16	12	18
	Severe Degree:	74	76	32
	Demotion to one rank lower for 3 years	21	16	5
	Rotation in terms of Demotion	2	0	0
	Position Discharge	0	3	5
	Non-Demand Honorable Discharge	6	27	4
	Non-Honorable Discharge	45	30	18
The Government Regulation Number 32 Year 1979	Non-Demand Honorable Discharge	0	0	0
	Non-Honorable Discharge	9	3	9
The Government Regulation Number 98 Year 2000	Civil Servants Candidate Honorable Discharge	0	0	0
Total		242	220	170
The Government Regulation Number 4 Year 1966	Temporary Dismissal of Position	3	6	4

## F. INTERNAL CONTROL MONITORING

Internal Control Unit	Functions
Directorate of Internal Compliance and Apparatus Transformation	<ul style="list-style-type: none"> <li>internal control monitoring</li> <li>risk management monitoring</li> </ul>
Division of Tax Audit, Investigation, and Collection in Regional Tax Office	<ul style="list-style-type: none"> <li>monitoring the code of conduct and disciplinary compliance</li> </ul>
Division of General Affair and Internal Compliance in Taxation Data and Document Processing Center	<ul style="list-style-type: none"> <li>monitoring the response of internal control result</li> </ul>
Section of Tax Audit and Internal Compliance in Tax Office	<ul style="list-style-type: none"> <li>formulating the business process improvement recommendation</li> </ul>
Subdivision of Administrative and Internal Compliance in Taxation Data and Document Processing Office, External Data Processing Office, and Information and Complaint Service Center	

Based on Annual Monitoring Plan, Internal Control Unit has conducted several programs as follows:

- internal control monitoring on the implementation of unit tasks;
- risk management monitoring which consists of monitoring on risk management governance compliance and risk handling/mitigation; and
- monitoring on code of conduct and disciplinary through surprise inspection, blind surveillance, and other type of monitoring.

## Object of Internal Control Monitoring Activities, 2013

No.	Activities
Head Office	
1.	Information, Data, Report, and Denunciation management
2.	Procedure of Issuance and Accountability of Official Travel Document
3.	Land and Building Tax deduction
4.	Preparation on Tax Court trial
5.	Judicial Review preparation
6.	Audit on tax obligation fulfillment
Regional Tax Office	
1.	Settlement on tax objection
2.	Audit on tax obligation fulfillment
3.	Audit on Income Tax Article 21
4.	Settlement on tax deduction or cancellation of incorrect assessment
5.	Settlement on tax corection request
6.	Information, Data, Report, and Denunciation management
7.	Land and Building Tax deduction
8.	Procedure on taxpayers inquiry request response letter

No.	Tax Office
KPP	
1.	Issuance on disbursement of refund claim
2.	Settlement on tax objection
3.	Audit on tax obligation fulfillment
4.	Collection
5.	Audit on Tax Income Article 21
6.	Utilization of taxpayers profile data
7.	Income Tax and VAT Returns administration
8.	Information, Data, Report, and Denunciation management
9.	Data Collection of plantation, forestry, and non-oil and gas mining sector
Data and Document Processing Office	
1.	Package receipt process
2.	Scanning process
External Data Processing Office	
1.	Receiving and collecting external data in hardcopy
2.	Procedure of external data transfer monitoring

The monitoring results conducted by Internal Control Unit are as follows:

- a. compliance level in activity control within certain period;
- b. business process improvement recommendation;
- c. risk management improvement recommendation;
- d. risk handling/mitigation improvement recommendation;
- e. recommendation in form of improvement on employees disciplinary report and disbursement on incentives adjustment; and
- f. monitoring on response of external audit body supervision and internal control unit investigation result.

## G. INTERNAL COMPLIANCE ASSESSMENT

Internal compliance assessment including all assessment process on functions, activities, and DGT 's units through review, evaluation, monitoring, or other activities based on the Director General of Taxes Regulation Number PER-19/PJ/2011 on Guidance of DGT Internal Compliance Assessment.

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

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

The result of internal compliance assessment as follows:

- a. improvement suggestions on rules, procedures, or business process on the tested activities recommendation;
- b. recommendation on actions need to be taken by the assessed units; and
- c. commitment of improvement by the assessed units.

Through the recommendations, it is expected that the assessed units will perform more effective and efficient.

### Internal Compliance Assessment Program, 2013

Theme
<ul style="list-style-type: none"> <li>Settlement on allowance and official travel disbursement</li> </ul>
<ul style="list-style-type: none"> <li>Data and information security</li> </ul>
<ul style="list-style-type: none"> <li>The implemented risk mitigation</li> </ul>
<ul style="list-style-type: none"> <li>Tax audit</li> </ul>
<ul style="list-style-type: none"> <li>Management of Information, Data, Report, and Denunciation (IDL P) and Preliminary Evidence Verification</li> </ul>
<ul style="list-style-type: none"> <li>Extra effort of tax revenue realization</li> </ul>
<ul style="list-style-type: none"> <li>Safeguarding of DGT's assets</li> </ul>
<ul style="list-style-type: none"> <li>Tax collection</li> </ul>
<ul style="list-style-type: none"> <li>Effectiveness of data and information gathered from third parties (Article 35A of Law on General Provisions and Tax Procedures)</li> </ul>
<ul style="list-style-type: none"> <li>Evaluation of SOP implementation</li> </ul>



# INFORMATION DISCLOSURE

Information disclosure is a part of the implementation of the principles of good governance, especially in terms of transparency and accountability, as mandated by Law Number 14 Year 2008 on Public Information Disclosure. The dissemination of information conducted by DGT is an embodiment of DGT's commitment to meet the public's right on information needs.

The information disclosure forms are:

- a. tax information disclosure through the official DGT website, [www.pajak.go.id](http://www.pajak.go.id);
- b. provisions of information service through contact center Kring Pajak 500200;
- c. broadcast of DGT public service advertisement through printed media, electronic media, online media, and outdoor media (billboard in train, train station, and airport);
- d. organization of activities involving journalists/media, such as media tour, media gathering, press conference, and interviews with television, radio, print, and online media;
- e. provisions of DGT Head Office library which is accessible to DGT's employee and non-employee; and
- f. permission-granting of research activities and internships within DGT for general public.

In 2013, DGT published the Director General of Taxes Regulation Number PER-17/PJ/2013 on Public Information Management within DGT. The regulation is expected to be able to guide all units within DGT which are related to public informations in order to deliver the information in timely manner



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IN ADDITION TO PROVIDE THE COMMUNITY WITH TAX INFORMATION,  
**THE OBJECTIVE OF INFORMATION DISCLOSURE IS ALSO TO  
 CREATE POSITIVE IMAGE TO EARN THE COMMUNITY'S TRUST.**  
 EVENTUALLY, IT IS EXPECTED THAT THE COMMUNITY'S AWARENESS AND  
 PARTICIPATION IN STATE DEVELOPMENT WILL ALSO IMPROVE  
 THROUGH TAX PAYMENT.

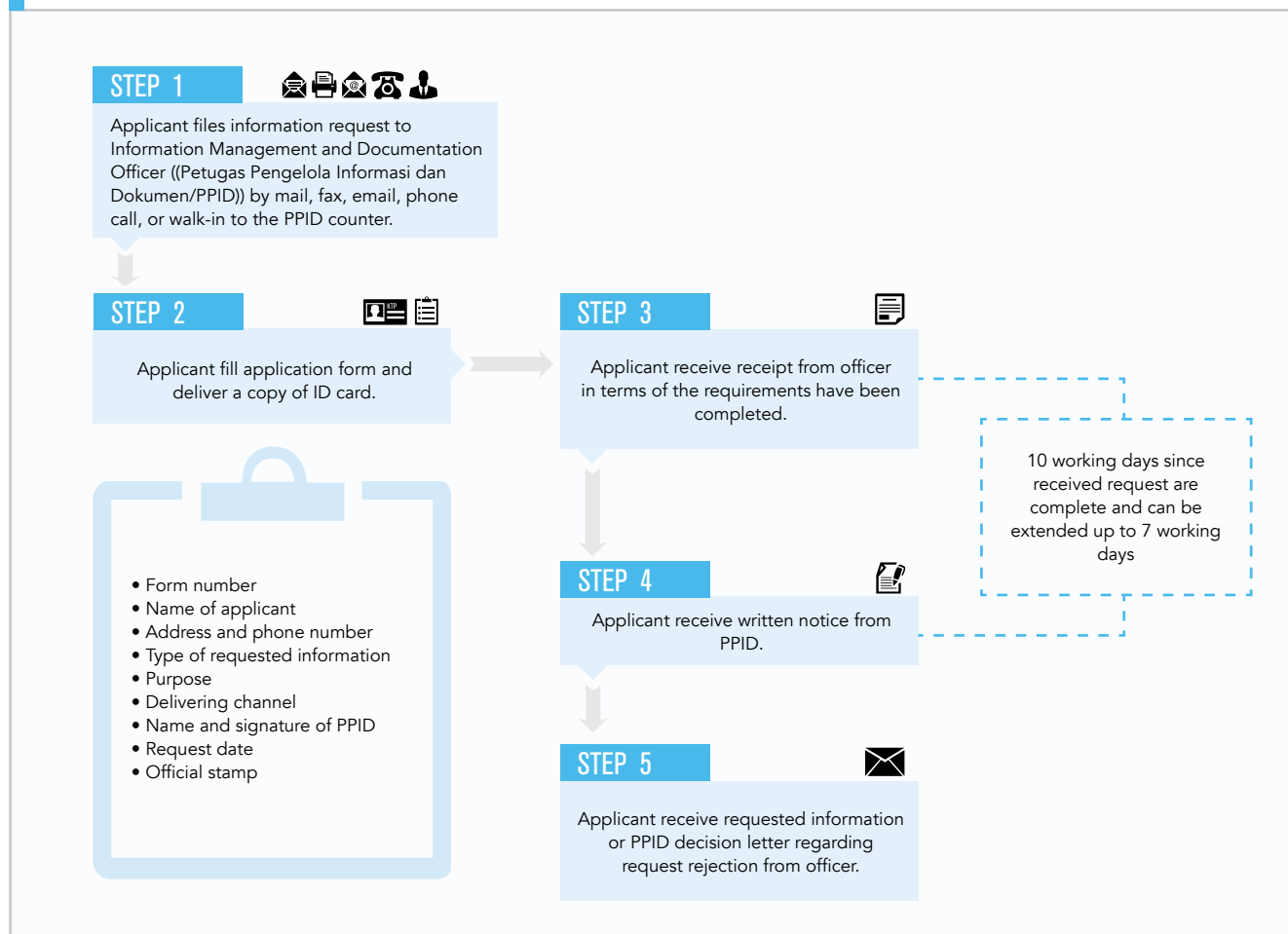
| MARINA SITINJAK | Staff of Information and Complain Services Office

The scope of regulation includes:

- appointment of Information Management and Documentation Officer (Pejabat Pengelola Informasi dan Dokumentasi/PPID) as well as his/her tasks and responsibilities;
- public information which is required to be provided and announced as well as exempted;
- procedure to obtain public information;
- objection and disputes on public information; and
- operational support.

Public Information which Regularly Provided and Announced in DGT Website
<ul style="list-style-type: none"> <li>Vision and Mission</li> <li>Tasks and Function</li> <li>Organizational structure and officer's name in DGT</li> <li>Office address along with phone numbers, facsimile, e-mail, and other related information</li> <li>Statistics of tax revenue</li> <li>DGT Audited Financial Report</li> <li>Summary of DGT's work programs and activities</li> <li>Set of tax regulations issued by DGT</li> <li>Information related to public information access</li> <li>Information related to the complaint procedures of whistleblowing system</li> <li>Announcement of goods and services procurement in DGT</li> </ul>

## Procedure of Public Information Application



# STATISTICS







## Net Tax Revenue, 2009–2013

(in trillion rupiah)

Year	Non-Oil & Gas Income Tax	VAT & Sales Tax on Luxury Goods	Land & Building Tax	Other Taxes	Oil and Gas Income Tax	Total	
						Excluding Oil and Gas Income Tax	Including Oil and Gas Income Tax
2009	267.57	193.07	30.73	3.12	50.04	494.49	544.53
2010	298.17	230.60	36.61	3.97	58.87	569.35	628.23
2011	358.03	277.80	29.89	3.93	73.10	669.65	742.74
2012	381.60	337.58	28.97	4.21	83.46	752.37	835.83
2013	417.69	384.72	25.3	4.94	88.75	832.65	921.40

### NOTES:

2009–2011 data from Government Financial Report (Audited)

2012–2013 data from DGT Financial Report (Audited)

## Tax Revenue Contribution to Domestic Revenue, 2009–2013

Year	DGT Tax Revenue		Domestic Revenue (trillion rupiah)	Contribution (%)	
	Excluding Oil & Gas Income Tax (trillion rupiah)	Including Oil & Gas Income Tax (trillion rupiah)			
	A	B		D = A : C	E = B : C
2009	494.49	544.53	847.10	58.37	64.28
2010	569.35	628.23	992.25	57.38	63.31
2011	669.65	742.74	1,205.35	55.56	61.62
2012	752.37	835.83	1,332.32	56.47	62.73
2013	832.65	921.40	1,432.06	58.14	64.34

### NOTES:

2009–2011 Tax Revenue and Domestic Revenue data from Government Financial Report (Audited)

2012–2013 Tax Revenue data from DGT Financial Report (Audited)

## Tax Revenue to State Expenditure Ratio, 2009–2013

Description	2013	2012	2011	2010	2009
A DGT Tax Revenue Excluding Oil & Gas Income Tax (trillion rupiah)	832.65	752.37	669.65	569.35	494.49
B DGT Tax Revenue Including Oil & Gas Income Tax (trillion rupiah)	921.40	835.83	742.74	628.23	544.53
C State Expenditure (trillion rupiah)	1,650.56	1,491.41	1,295.00	1,042.12	937.38
Ratio A/C (%)	50.45	50.45	51.71	54.63	52.75
Ratio B/C (%)	55.82	56.04	57.35	60.28	58.09

### NOTES:

2009–2011 Tax Revenue and State Expenditure data from Government Financial Report (Audited)

2012–2013 Tax Revenue data from DGT Financial Report (Audited)

## Tax Ratio, 2009–2013

Description	2013	2012	2011	2010	2009
Gross Domestic Product of Current Price (trillion rupiah)	9,083.97	8,229.44	7,419.19	6,446.85	5,606.20
A State Tax Revenue (trillion rupiah)	1,077.31	980.52	873.87	723.31	619.92
B Local Tax Revenue (trillion rupiah)	102.54	95.05	78.74	56.01	45.13
C Natural Resources Revenue (trillion rupiah)	226.41	225.84	213.82	168.83	138.96
Tax Ratio					
A+B+C to GDP Ratio (%)	15.48	15.81	15.72	14.71	14.34
A+B to GDP Ratio (%)	12.99	13.07	12.84	12.09	11.86
A to GDP Ratio (%)	11.86	11.91	11.78	11.22	11.06

### NOTES:

GDP and Local Tax Revenue data retrieved from <http://bps.go.id/> dated 12 August 2014

State Tax Revenue and Natural Resources Revenue data from Government Financial Report (Audited)

## Tax Revenue by Business Classification, 2011–2013

(in trillion rupiah)

Description	2013	2012	2011
A Farming, Forestry, and Fishery	15,157.13	16,006.06	15,208.54
B Mining and Excavation	96,572.25	63,097.14	72,789.54
C Manufacturing	285,105.26	261,584.03	226,280.85
D Provision of Electricity, Gas, Steam/Hot Water, and Cold Air	14,502.56	8,717.84	10,349.81
E Provision of Water, Garbage and Recycle Management, Waste, and Garbage Disposal and Cleaning	1,227.37	1,039.50	866.54
F Construction	45,796.02	36,794.01	27,798.82
G Wholesaler and Retailer, Car and Motorcycle Repair Transportation and Warehousing	125,066.84	112,433.16	93,952.78
H Provision of Accommodation and Food & Beverages	25,800.69	21,879.01	18,196.54
I Information and Communication	3,425.47	3,031.88	2,390.18
J Finance and Insurance Services	29,945.68	25,876.56	25,018.75
K Real Estate	96,516.90	81,070.59	71,369.49
L Professional, Science, and Technical Services	20,773.24	15,596.39	11,547.33
M Leasing, Employment, and Travel Agency Services and other	18,000.18	14,550.94	12,808.93
N Business Support Services	8,387.24	7,030.26	5,444.76
O Governmental and Compulsory Social Security	26,835.32	22,893.13	17,642.55
P Education Services	2,102.33	1,851.19	1,421.42
Q Health Services and Social Activities	2,698.81	2,080.92	1,670.06
R Cultural, Entertainment, and Recreational	780.15	651.58	506.85
S Other Services	7,461.36	6,656.90	5,570.72



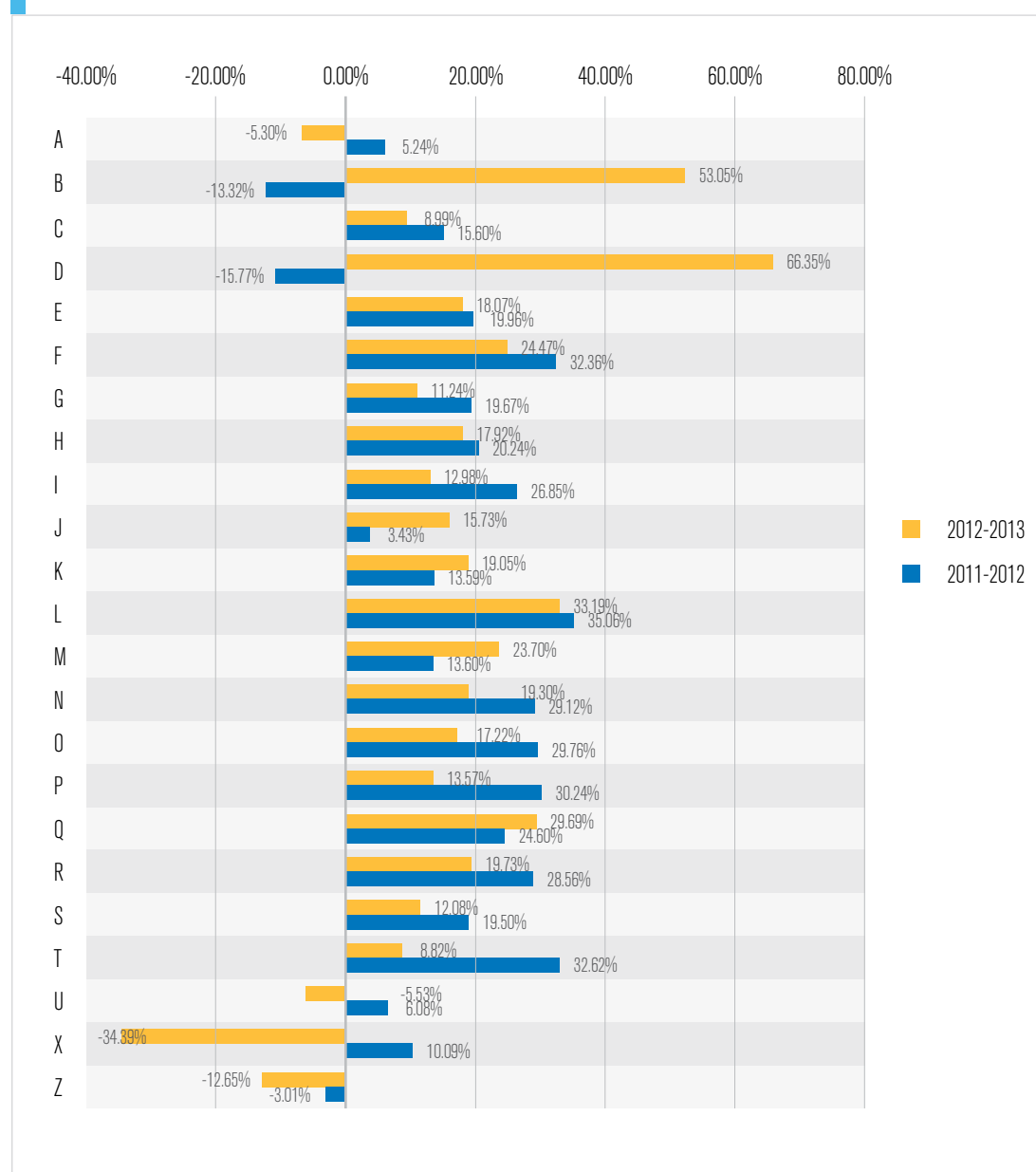
Description		2013	2012	2011
T	Individual Services in Households and Other Activities Resulting in Goods and Services for Personal Consumptions by Households to Fulfill Needs	108.58	99.78	75.24
U	Institution and Other Extra Ordinary International Institution	7.90	8.36	7.88
X	Others	68,438.99	104,304.92	94,745.09
Z	Land and Building Tax	25,312.29	28,979.51	29,879.92

## | NOTES: |

Data from Revenue Dashboard dated 12 February 2014

Business Classifications refers to the Director General of Taxes Decree Number KEP-321/PJ/2012

## Growth of Tax Revenue by Business Classification, 2011–2013





### Taxpayers, 2009–2013

Type	2013	2012	2011	2010	2009
Individual	25,109,959	22,131,323	19,881,684	16,880,649	13,861,253
Treasurer	563,737	545,232	507,882	471,833	441,986
Corporate	2,328,509	2,136,014	1,929,507	1,760,108	1,608,337
Total	28,002,205	24,812,569	22,319,073	19,112,590	15,911,576

| SOURCE: | ODS masterfile data

### Taxpayers Using e-SPT, 2009–2013

Filing Year	2013	2012	2011	2010	2009
Total Taxpayers	346,440	117,092	120,790	61,651	58,880

| SOURCE: | Tax Return Receipt in ODS

### Taxpayers Using e-Filing, 2009–2013

Filing Year	2013	2012	2011	2010	2009
Total Taxpayers	26,187	21,799	9,850	4,941	2,427

| SOURCE: | : Tax Return Receipt in ODS

## Database of Land and Building Tax Object, 2009–2013

Year	Village/ Sub-District	Tax Object	Total SismiOP				Digital Map	
			Village/ Sub-District	%	Tax Object	%	Village/ Sub-District	%
2009	75,800	100,157,307	51,688	68.19	83,262,201	83.13	35,420	46.73
2010	77,033	103,562,165	55,281	71.76	89,088,086	86.02	38,798	50.37
2011	76,487	102,573,771	54,911	71.79	88,235,739	86.02	38,902	50.86
2012	75,977	102,897,648	57,078	75.13	89,692,374	87.17	41,368	54.45
2013	56,831	59,494,284	42,433	74.67	52,102,245	87.58	28,063	49.38

### | NOTES: |

Data in 2013 not include the regency/city that have been administering Rural and Urban Areas - Land and Building Tax (PBB-P2) in 2011–2013

## Tax Arrears Balance, 2011–2013

(in billion rupiah)

Type of Tax	2013	2012	2011
Income Tax Article 21	1,196.08	1,391.62	1,085.07
Income Tax Article 22	474.86	468.43	466.67
Income Tax Article 23	2,073.65	4,918.35	1,971.74
Income Tax Article 25 – Individual	1,464.44	1,218.35	1,011.91
Income Tax Article 25 – Corporate	26,484.63	18,473.22	14,272.98
Income Tax Article 26	2,654.05	2,093.96	2,831.09
Final Income Tax and Exit Tax	847.59	589.72	517.87
Value Added Tax	19,086.73	15,704.90	42,235.41
Sales Tax on Luxury Goods	385.51	176.24	208.75
Land and Building Tax – Rural Sector	1,992.88	2,996.93	2,401.37
Land and Building Tax – Urban Sector	3,894.95	11,591.24	11,291.48
Land and Building Tax – Plantation Sector	607.27	661.31	394.21
Land and Building Tax – Forestry Sector	442.64	558.00	630.58
Land and Building Tax – Mining Sector	12,217.28	7,587.65	5,602.92
Other Indirect Tax	0.00	0.02	0.69
Income Tax Collection Interest	3,543.99	2,291.24	1,878.63
Gross Tax Arrears	77,366.56	70,721.18	86,801.37
Allowance for Tax Arrears	(48,785.11)	(42,929.02)	(46,205.69)
Net Tax Arrears	28,581.45	27,792.16	40,595.67

| SOURCE: | DGT Financial Report (Audited)

## Tax Arrears by Due, 2013

(in billion rupiah)

Due	Total
Up to 1 year	27,232.82
More than 1 year up to 2 years	11,151.97
More than 2 years up to 3 years	3,871.56
More than 3 years up to 3 years	4,849.42
More than 4 years up to 5 years	6,858.91
More than 5 years	23,401.89
<b>Total</b>	<b>77,366.56</b>

| SOURCE: | DGT Financial Report (Audited)

## Allowance for Uncollectible Tax Arrears, 2013

Description	Quality of Tax Arrears				Total
	Current	Non-Current	Doubtful	Bad Debt/ Uncollectible	
Gross Tax Arrears (billion rupiah)	15,289.95	8,990.25	10,512.45	42,573.91	77,366.56
Deductible Confiscated Goods/Collateral (billion rupiah)	-	-	5.46	17.77	23.23
Allowance Calculation Base (billion rupiah)	15,289.95	8,990.25	10,506.99	42,556.14	77,343.33
Allowance Percentage	0.50%	10.00%	50.00%	100.00%	-
<b>Values of Allowance for Tax Arrears (billion rupiah)</b>	<b>76.45</b>	<b>899.02</b>	<b>5,253.49</b>	<b>42,556.14</b>	<b>48,785.11</b>

## | DESCRIPTION: |

- Source DGT Financial Report (Audited)
- The allowance policy for uncollectible tax arrears refers to the Minister of Finance Regulation Number 201/PMK.06/2010 on Arrears Quality of State Ministry/Institution and Establishment of Allowance for Uncollectible Tax Arrears

## Number of Tax Disputes Settlement, 2011–2013

Description	Income Tax			VAT & Sales Tax on Luxury Goods			Land & Building Tax		
	2013	2012	2011	2013	2012	2011	2013	2012	2011
Correction	407	824	751	365	663	658	2,116	3,754	3,239
Objection	3,035	2,966	3,525	6,967	6,610	6,242	5,036	7,070	6,358
Deduction of Tax Basic	-	-	-	-	-	-	372,630	21,434	26,561
Deduction or Annulment of Administrative Penalties	7,171	6,674	5,562	11,226	8,831	7,338	534	1,717	2,203
Deduction or Cancellation of Notice of Tax Assessment	906	976	1,312	1,630	1,473	1,719	1,468,250	123,543	7,985
Deduction or Cancellation of Notice of Tax Collection	1,642	1,684	948	2,156	1,521	1,143	90	46	-
Cancellation of Tax Audit Results/Notice of Tax Assessment as a Result of Tax Audit	45	7	5	98	72	29	-	-	-
<b>Total</b>	<b>13,206</b>	<b>13,131</b>	<b>12,103</b>	<b>22,442</b>	<b>19,170</b>	<b>17,129</b>	<b>1,848,656</b>	<b>157,564</b>	<b>46,346</b>

## Indonesia's Tax Treaty Network

No.	Country	Effective Date
1	South Africa	1 January 1999
2	Algeria	1 January 2001
3	United States Of America	1 February 1997
4	Australia	1 July 1993
5	Austria	1 January 1989
6	Bangladesh	1 January 2007
7	Netherlands	1 January 2004
8	Belgium	1 January 2002
9	Brunei Darussalam	1 January 2003
10	Bulgaria	1 January 1993
11	China	1 January 2004
12	Denmark	1 January 1987
13	Finland	1 January 1990
14	Hongkong	1 January 2013
15	Hungary	1 January 1994
16	India	1 January 1988
17	United Kingdom	1 January 1995
18	Iran	1 January 2011
19	Italy	1 January 1996
20	Japan	1 January 1983
21	Germany	1 January 1992
22	Canada	1 January 1999
23	Republic of Korea	1 January 1990
24	Democratic People's Republic of Korea	1 January 2005
25	Kuwait	1 January 1999
26	Luxembourg	1 January 1995
27	Malaysia	1 January 1987
28	Kingdom of Morocco	1 January 2013
29	Mexico	1 January 2005
30	Egypt	1 January 2003
31	Mongolia	1 January 2001
32	Norway	1 January 1991
33	Pakistan	1 January 1991
34	France	1 January 1981
35	Philippines	1 January 1983
36	Poland	1 January 1994
37	Portuguese	1 January 2008

No.	Country	Effective Date
38	Qatar	1 January 2008
39	Czech	1 January 1997
40	Republic of Croatia	1 January 2014
41	Romania	1 January 2000
42	Rusia	1 January 2003
43	Saudi Arabia	1 January 1989
44	New Zealand	1 January 1989
45	Seychelles	1 January 2001
46	Singapore	1 January 1992
47	Slovakia	1 January 2002
48	Spain	1 January 2000
49	Sri Lanka	1 January 1995
50	Sudan	1 January 2001
51	Syria	1 January 1999
52	Suriname	1 January 2014
53	Sweden	1 January 1990
54	Switzerland	1 January 1990
55	Taiwan	1 January 1996
56	Thailand	1 January 2004
57	Tunisia	1 January 1994
58	Turkey	1 January 2010
59	Ukraine	1 January 1999
60	United Arab Emirates	1 January 2000
61	Uzbekistan	1 January 1999
62	Venezuela	1 January 2001
63	Vietnam	1 January 2000
64	Jordan	1 January 1999



## Judicial Review Case in the Constitutional Court and the Supreme Court handled by DGT, 2013

Applicant /Case Number	Laws reviewed	Notes
<ul style="list-style-type: none"> <li>Kentjana Putra case</li> <li>104/PUU-X/2013</li> </ul>	Law on General Provisions and Tax Procedures	In the process of improvement request at the Constitutional Court
<ul style="list-style-type: none"> <li>Salim Alkatiri</li> <li>MK 79/PUU-XI/2013</li> </ul>	Law Number 39 Year 2009 on Special Economic Zone	The case is not being handled by DGT, however DGT has voiced its opinion to Bureau of Legal Assistance of the Ministry of Finance
<ul style="list-style-type: none"> <li>PT Indonesia Air Transport</li> <li>12/PER-PSG/I/12 P/HUM/TH.2013</li> </ul>	<ul style="list-style-type: none"> <li>Government Regulation Number 146 Year 2000 on Import and/or Delivery of Certain Taxable Goods or Delivery of Certain Taxable Services Exempted from VAT</li> <li>Minister of Finance Regulation Number 370/KMK.03/2003 on Implementation of VAT Exemption on Import and/or Delivery of Certain Taxable Goods or Delivery of Certain Taxable Services</li> </ul>	Awaiting decision from the Supreme Court
<ul style="list-style-type: none"> <li>PT Best World Indonesia</li> <li>57/PER-PSG/X/43/Phum/Th.2012</li> </ul>	Government Regulation Number 74 Year 2011 on Procedures for Implementation of Rights and Obligations of Tax Compliance	Awaiting decision from Supreme Court
<ul style="list-style-type: none"> <li>PT LG Electronics Indonesia</li> <li>01 P/HUM/Th.2013</li> </ul>	Government Regulation Number 74 Year 2011 on Procedures for Implementation of Rights and Obligations of Tax Compliance	Awaiting decision from Supreme Court
<ul style="list-style-type: none"> <li>PT Indo Creative Mebel</li> <li>25/PR/IV/25 P/HUM/TH.2013</li> </ul>	Government Regulation Number 620/PMK.03/2004 on Types of Certain Taxable Luxurious Goods other than Motor Vehicles Subject to Sales Tax on Luxury Goods, last amended by Minister of Finance Regulation Number 103/PMK.03/2009	Awaiting decision from Supreme Court
<ul style="list-style-type: none"> <li>Association of Indonesian Forest Concessionaires</li> <li>59/PER-PSG/VII/59 P/HUM/TH.2013</li> </ul>	<ul style="list-style-type: none"> <li>Government Regulation Number 46 Year 2000 on Amount of Assessment Value for Calculation of Land and Building Tax</li> <li>Minister of Finance Regulation Number 150/PMK.03/2010 on Classification and Imposition of Sales Value of Taxable Objects as Legal Basis of Land and Building Tax</li> <li>Director General of Taxes Regulation Number PER-36/PJ/2011 on imposition of Land and Building Tax for forestry sector;</li> </ul>	Awaiting decision from Supreme Court
<ul style="list-style-type: none"> <li>Indonesian Chamber of Commerce and Industry</li> <li>70/PER-PSG/X/70 P/HUM/TH.2013</li> </ul>	Government Regulation Number 12 Year 2001 on Import and/or Delivery of Certain Strategic Taxable Goodson Exempted from VAT, last amended by Government Regulation Number 31 Year 2007	Awaiting decision from Supreme Court

## List of Press Release and Media Briefing, 2013

Date	Title
2 January	Supreme Court Decision on Asian Agri Case
21 February	Important Information regarding the Submission of the 2013 Annual Income Tax Returns
18 March	Deadline of Submission for the 2012 Annual Income Tax Returns for Individual Taxpayers
20 March	Submission of the 2012 Tax Returns by the President
26 March	Deadline of the 2012 Annual Income Tax Returns Submission for Individual Taxpayers
28 March	Progress on the 2012 Annual Income Tax Returns Submission for Individual Taxpayers
10 April	Statement regarding the Detention of DGT's Employee, "PR"
6 May	DGT Cooperates with the Director General of Civil and Citizenship Administration to Collect the Taxpayers' Data
7 May	DGT Resolves the Case of Tax Crime
7 May	DGT's Strategy to Boost Tax Revenue through Utilization of Satellite Imagery Data of the National Institute of Aeronautics and Space
16 May	Statement regarding the Detention of DGT's Employee by the Corruption Eradication Commission
29 May	Director General of Taxes Denies His Involvement in Master Steel Case
16 June	Tax Payment with Foreign Currency
17 June	Addition of DGT's Employees
24 June	DGT and the Attorney General Strengthen Cooperation through Joint Training
26 June	Imposition of Income Tax on Business with Certain Revenue
4 July	DGT and Indonesia Financial Services Authority (OJK) Jointly Supervise the Financial Services Sector
5 July	DGT Promotes its Employee to Eradicate Corruption
9 July	DGT Cooperates with Indonesia Investment Coordinating Board Official on Utilizing the Capital Investment Data
21 July	VAT Exemption on Subsidized Housing Still Being Reviewed
16 August	Improvement of DGT's Capacity
19 August	VAT Refund Services in Polonia Airport is No Longer Exist
29 August	DGT Won the Judicial Review of Law on General Provisions and Tax Procedures
30 August	"Additional Employees to Boost Tax Revenue"
11 September	DGT Exhibits the Seminar of Taxes in e-Commerce
16 September	DGT Improves the Services Accessibility of VAT Refund for Foreign Tourists
24 September	DGT Achieves "The Most Trusted Institution"
4 October	The Ministry of Finance Launched the Services of VAT Refund for Tourists
22 October	Statement regarding the Coverage of D and T as Ex-Employees of DGT
6 November	e-Filing Service for the Income Tax Return Submission
11 November	Tax Payment Facility for Entrepreneurs with Annual Revenue Less than Rp4.8 Billion
25 November	Improvement on Call Center Kring Pajak 500200 Server
4 December	DGT Performs the Anti-Corruption Program
16 December	Incentive of Income Tax Rate Reduction for Domestic Public Company
19 December	Blaze in Tax Office, Taxpayer Data Remains Safe
23 December	DGT Earned "Clean Bureaucracy" Predicate
27 December	DGT Arrests Suspect of Tax Fraud Case in Riau

## Lists of Tax Center

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

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

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

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



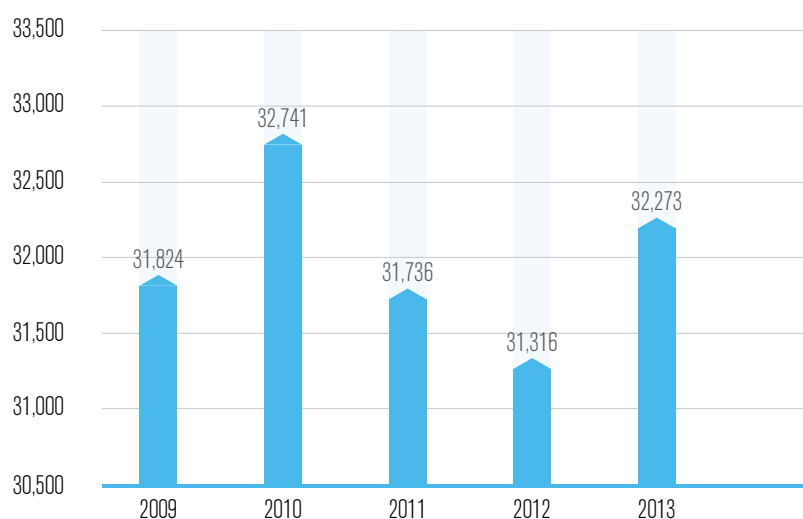
| PHOTO: | Arif Nur Rokhman

## Employee Distribution, 2013

		Position	Total	Rank Group				Gender		Education Level						
				I	II	III	IV	Pria	Wanita	s.d. SMA	DI	DII	DIII	DIV/S1	S2	S3
Structural Employee	Echelon	Echelon I	1	-	-	-	1	1	-	-	-	-	-	-	-	1
		Echelon II	48	-	-	-	48	45	3	-	-	-	-	1	38	9
		Echelon III	561	-	-	26	535	484	77	-	-	-	-	32	514	15
		Echelon IV	4,028	-	-	3,334	694	3,361	667	199	4	3	91	1,558	2,165	8
		Total	4,638	-	-	3,360	1,278	3,891	747	199	4	3	91	1,591	2,717	33
	Non-Echelon	Tax Objection Reviewer	684	-	23	660	1	453	230	-	-	-	123	424	137	-
		Account Representative	6,713	-	1,643	5,067	3	4,563	2,150	223	274	2	1,877	3,835	501	1
		Tax Bailiff	640	-	452	188	-	627	13	156	216	-	105	162	1	-
		Treasurer	496	-	485	11	-	391	105	39	256	-	132	69	-	-
		Operator Console	589	-	587	2	-	571	16	9	320	-	185	75	-	-
		Officer for VAT Refund	37	-	36	1	-	36	1	1	6	-	23	7	-	-
		General Staff	11,466	1	6,797	4,648	20	7,729	3,737	3,052	2,191	5	3,007	2,944	266	1
		Secretary	283	-	252	31	-	124	159	18	88		121	55	1	
		Seconded Employees	1,737	-	1,683	54	-	1,363	374	-	806	-	877	54	-	-
Staff in Education Assignment		414	-	207	201	6	286	128	-	10	-	197	186	21	-	
Total	23,059	1	12,165	10,863	30	16,145	6,914	3,498	4,167	7	6,647	7,811	927	2		
Total of Structural Employees		27,697	1	12,165	14,223	1,308	20,036	7,661	3,697	4,171	10	6,738	9,402	3,644	35	
Functional Employee	Tax Auditor	Expert Level III (highest)	350	-	-	46	304	286	64	-	-	-	-	155	193	2
		Expert Level II	1,301	-	-	1,299	2	1,200	101	-	-	-	7	771	523	
		Expert Level I (lowest)	1,408	-	1	1,407	-	1,320	88	-	1	-	51	1,193	163	-
		Skilled Level III (highest)	128	-	-	128	-	115	13	27	5	-	74	20	2	-
		Skilled Level II	477	-	1	476	-	447	30	6	1	1	354	115	-	-
		Skilled Level I (lowest)	570	-	570	-	-	519	51	2	-	-	325	243	-	-
		Total	4,234	-	572	3,356	306	3,887	347	35	7	1	811	2,497	881	2
	Appraiser	Expert Level III (highest)	2	-	-	-	2	1	1	-	-	-	-	-	2	-
		Expert Level II	66	-	-	66	-	63	3	-	-	-	-	46	20	-
		Expert Level I (lowest)	61	-	-	61	-	44	17	-	-	-	2	53	6	-
		Skilled Level III (highest)	37	-	-	37	-	35	2	16	-	6	11	4	-	-
		Skilled Level II	52	-	1	51	-	50	2	12	-	-	30	10	-	-
		Skilled Level I (lowest)	70	-	70	-	-	68	2	2	-	-	51	17	-	-
		Total	288	-	71	215	2	261	27	30	-	6	94	130	28	-
	Computer Administrator	Expert Level II	12	-	-	12	-	10	2	-	-	-	-	8	4	-
		Expert Level I (lowest)	28	-	-	28	-	25	3	-	-	-	-	27	1	-
		Skilled Level III (highest)	3	-	-	3	-	3	-	-	-	-	3	-	-	-
		Skilled Level II	8	-	-	8	-	6	2	-	-	-	6	2	-	-
		Total	51	-	-	51	-	44	7	-	-	-	9	37	5	-
	Medic	Expert Level III (highest)	2	-	-	-	2	-	2	-	-	-	-	2	-	-
Expert Level II		1	-	-	1	-	-	1	-	-	-	-	1	-	-	
Total		3	-	-	1	2	-	3	-	-	-	-	3	-	-	
Total of Functional Employees		4,576	-	643	3,623	310	4,192	384	65	7	7	914	2,667	914	2	
	Grand Total of DGT's Employees		32,273	1	12,808	17,846	1,618	24,228	8,045	3,762	4,178	17	7,652	12,069	4,558	37



## Number of Employees, 2009–2013



## Overseas Short Course, 2013

Organizer	Location	Frequency	Total Participants
AIPEG	Australia	4	16
AIPEG-IBFD	Kuala Lumpur, Malaysia	1	2
Australia Awards	Brisbane, Australia	5	7
CCW, Singapura	Singapore	1	7
University of Texas	Dallas, Unites States of America	1	1
Harvard Kennedy School	Unites States of America	1	3
JICA	Tokyo, Japan	5	24
LHDNM-IBFD	Selangor, Malaysia	4	8
LHDNM-OECD	Selangor, Malaysia	8	12
OECD	Ankara, Turkey	4	4
	Budapest, Hungaria	2	2
	Istanbul, Turkey	1	2
	Seoul, South Korea	7	7
	Vienna, Austria	3	3
Total		47	98

| PHOTO: | Arif Nur Rokhman



### Staff in Education Assignment, 2013

Organizer	Education Level				Total
	Diploma III	Diploma IV	Graduate	Post Graduate	
State College of Accountancy	1	239	-	-	240
HRD Education and Training Center, Financial Education and Training Agency	-	-	25	-	45
Scholarship from STAR and Financial and Development Supervisory Board	-	-	4	-	4
Joint Japan/World Bank Graduate Scholarship Program	-	-	2	-	2
Independent Scholarship	-	-	6	1	7*)
<b>Total</b>	<b>1</b>	<b>239</b>	<b>37</b>	<b>1</b>	<b>278</b>

\*) CONSIST OF: |

- 1 scholarship of HKBP
- 1 scholarship of Stuned
- 3 scholarships of Ministry of Communication and Informatics
- 1 scholarship of Ministry of Culture and Tourism
- 1 scholarship of LPDP

## Training Program for Employees, 2013

Organizer	Number of Types	Frequency	Participants	Total Training Hour
DGT	125	322	14,387	825,652
Financial Education and Training Agency	6	16	765	29,096

## On-The-Job Training Programs, 2013

Type	Units	Participants
OJT for Account Representative	281	949
OJT for Tax Objection Reviewer	29	102
OJT for New Recruits (undergraduates)	11	54
OJT for New Recruits (STAN Diploma I and Diploma III)	271	1,683
Total		2,788

## Employees Fulfilling the Training Hours Standard, 2013

Position	Annual Training Our Standard	Employees
Echelon II Official	15 hours	45
Echelon III Official	30 hours	516
Echelon IV Official	30 hours	3,411
Functional Officer	40 hours	2,375
Staff	30 hours	14,983
Total		21,330

## Officials Fulfilling the Person-Job Match (PJM), 2013

Eselon Officials	Number Officials Assessed	Officials fulfilling PJM > 72%	
		Total	Percentage
II	48	41	85.42%
III	512	459	89.65%
IV	3,975	3,118	78.44%
Total	4,535	3,618	79.78%

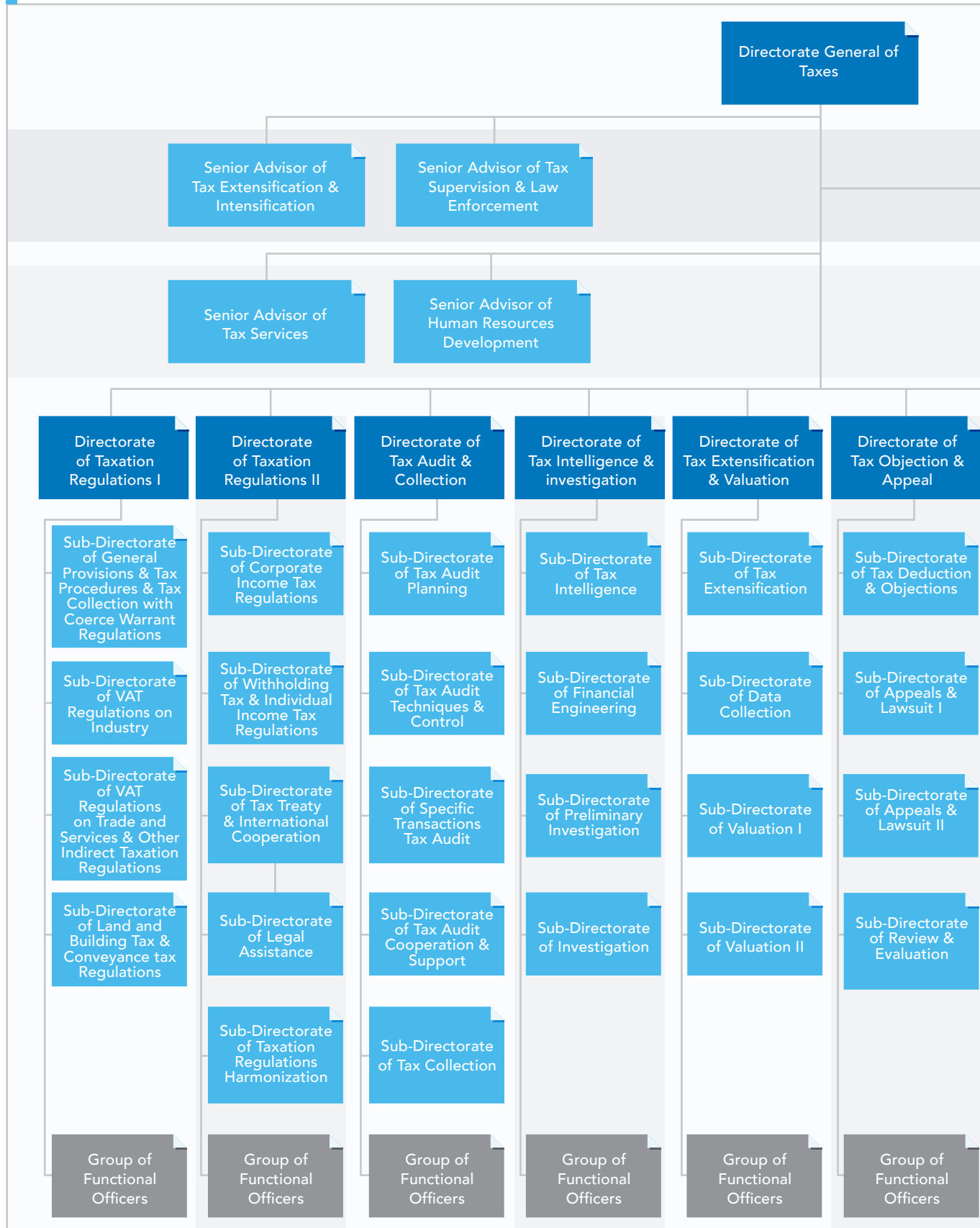
# OFFICE INFORMATION





# ORGANIZATIONAL STRUCTURE

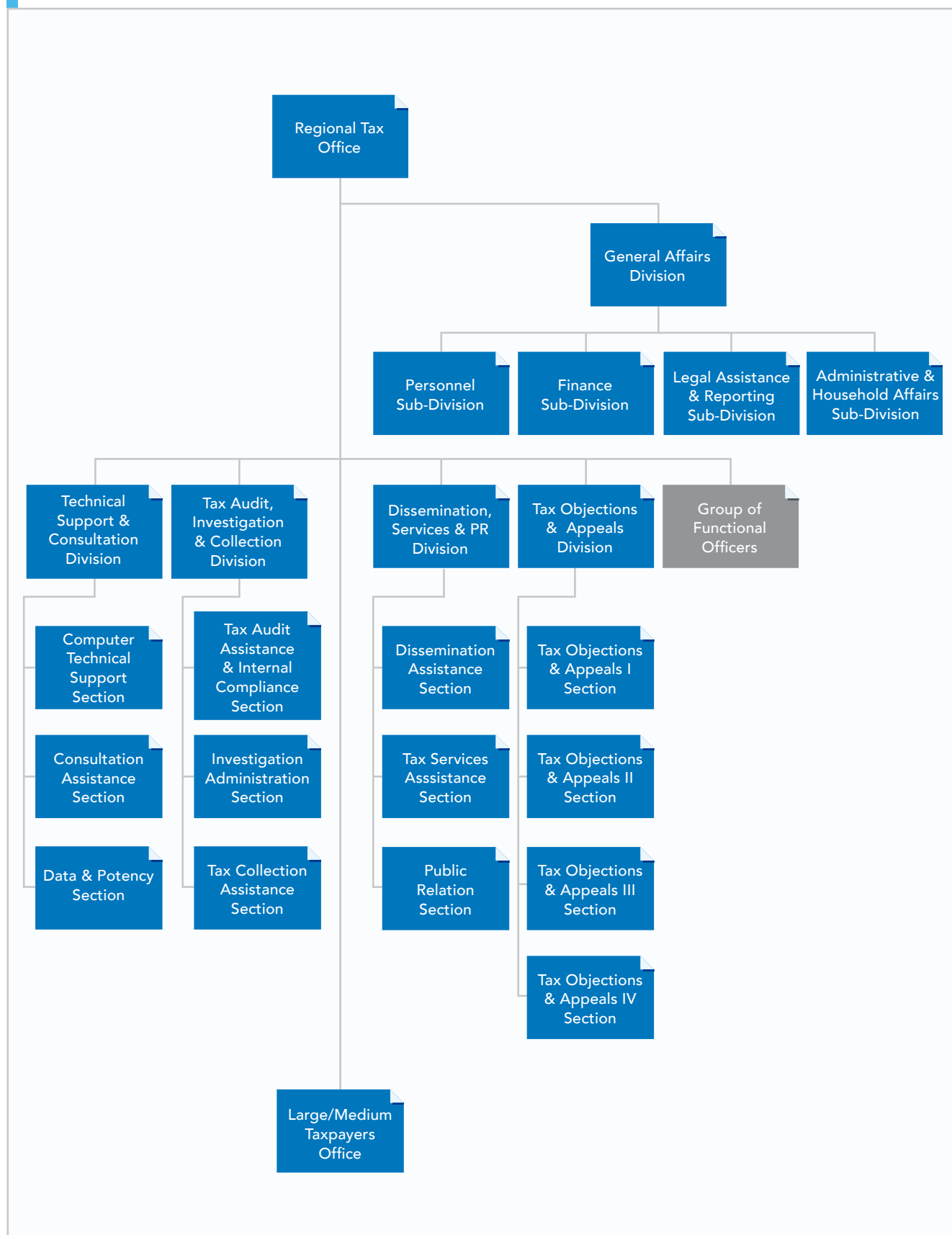
## Head Office







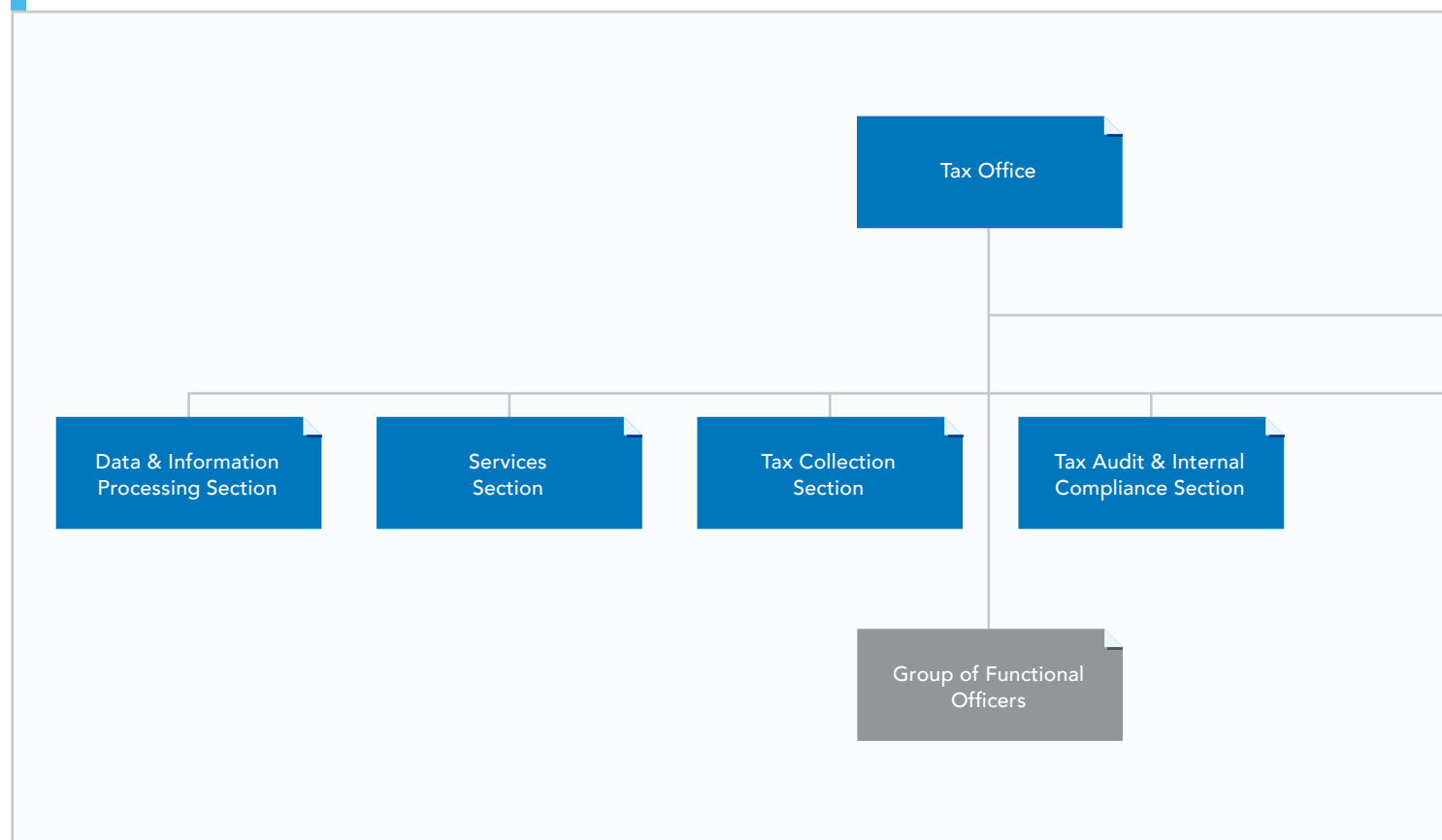
## Large Taxpayers Regional Tax Office and Jakarta Special Regional Tax Office



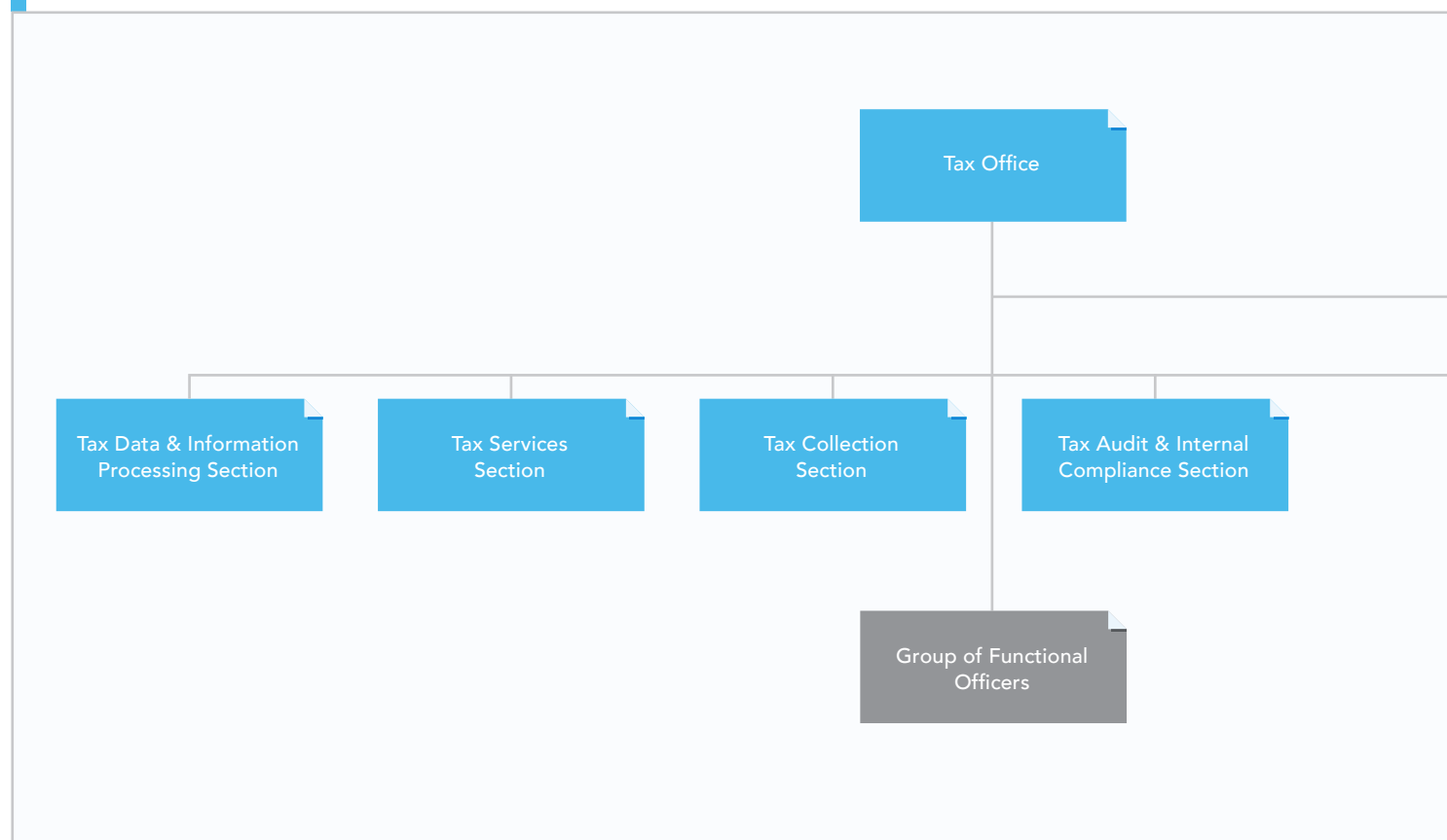
## Regional Tax Office in addition to Large Taxpayers Regional Tax Office and Jakarta Special Regional Tax Office

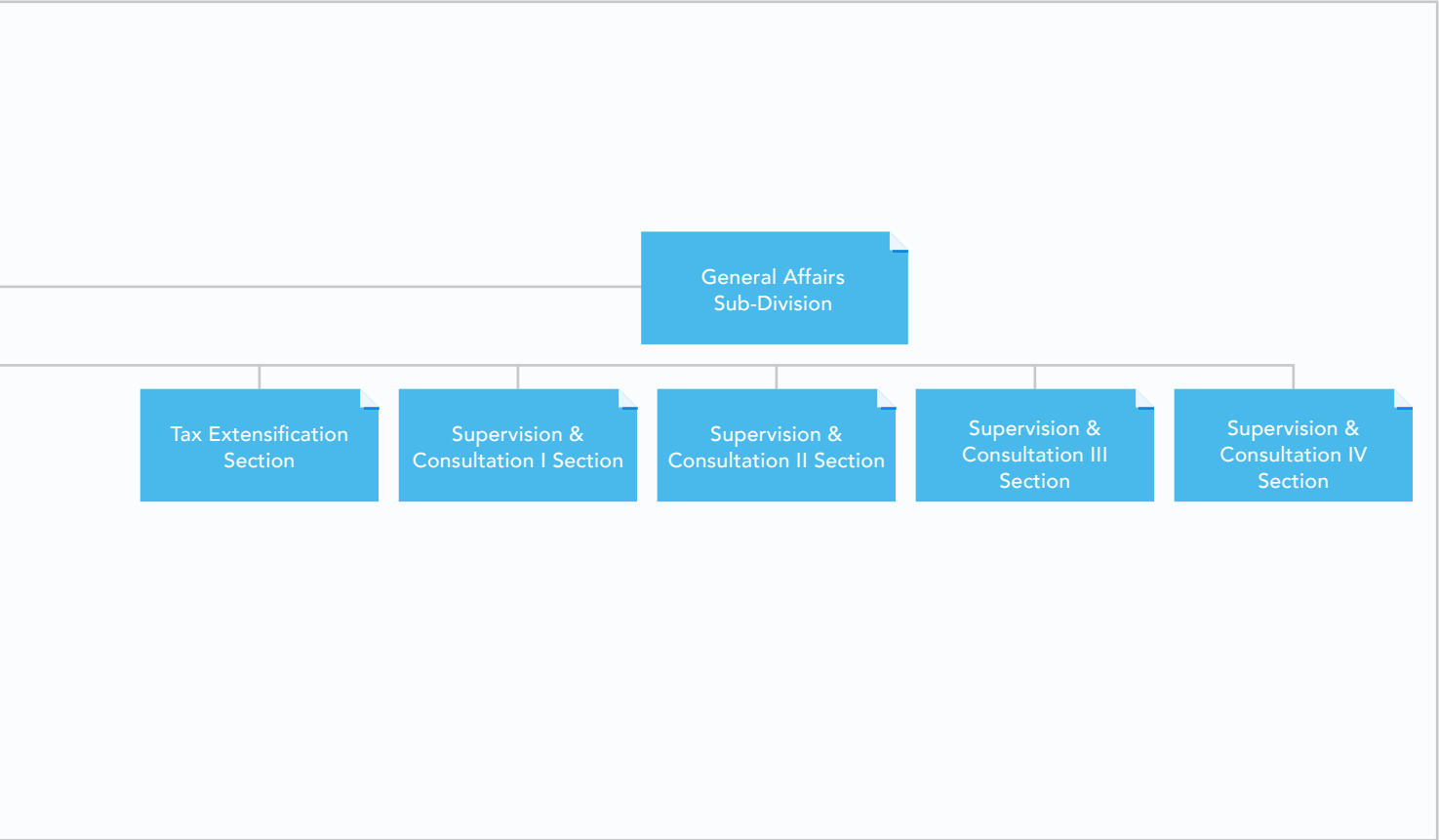
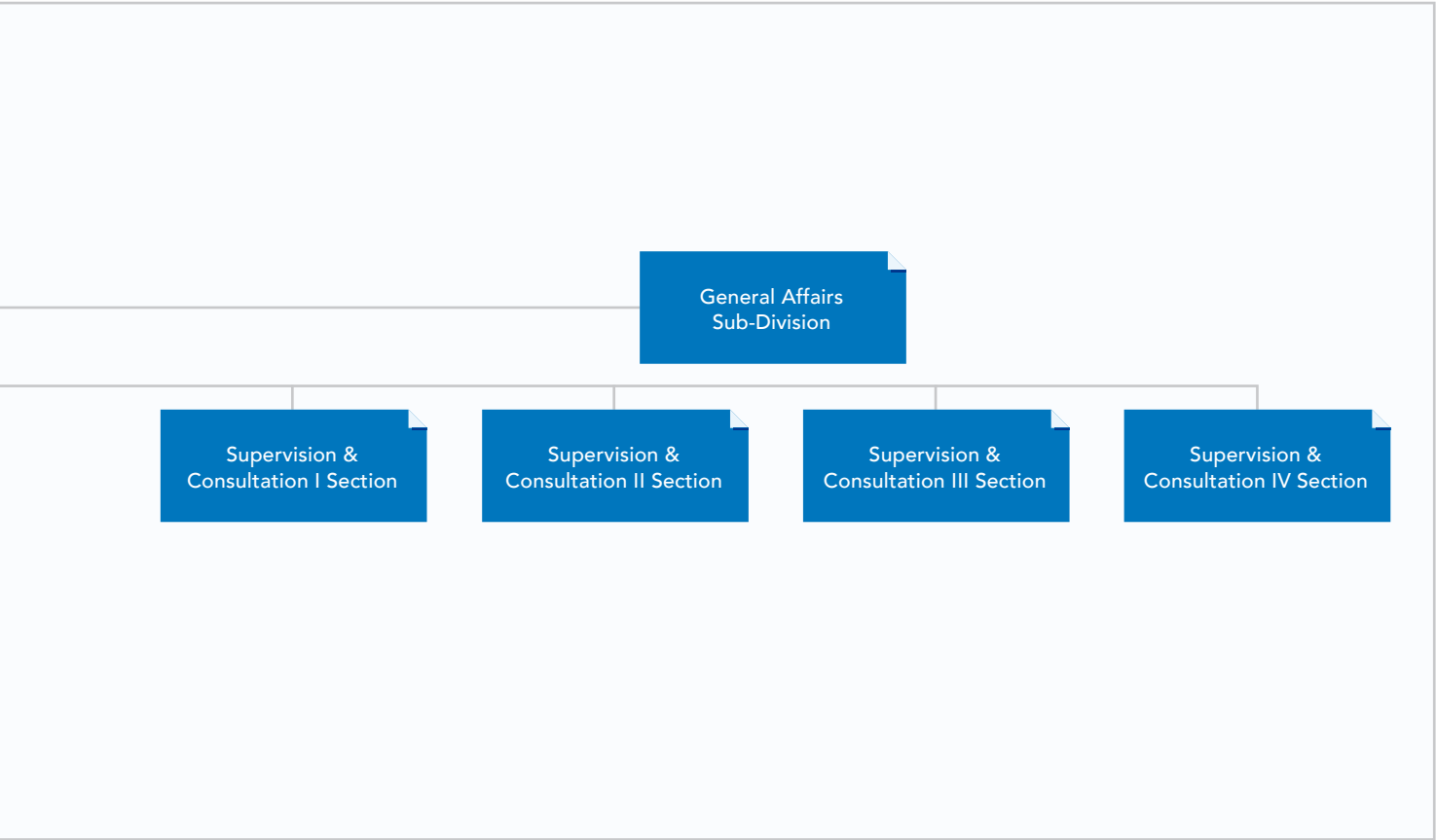


## Large Taxpayers Office and Medium Taxpayers Office

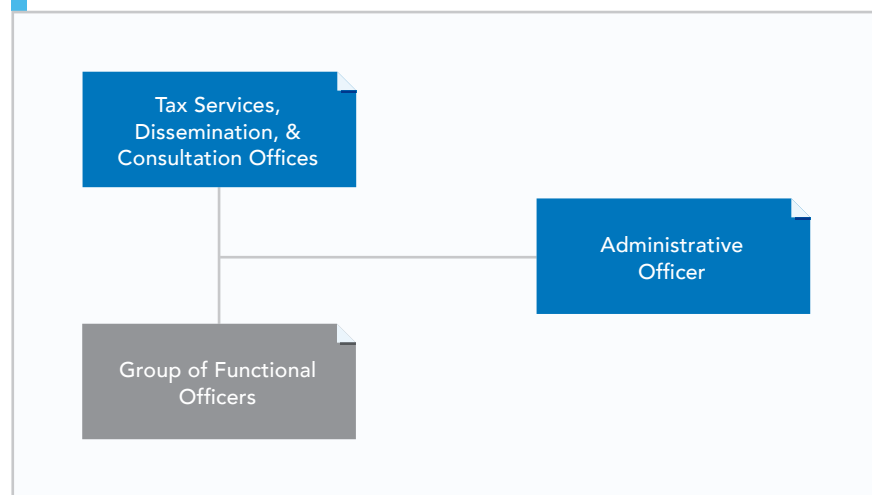


## Small Taxpayers Office

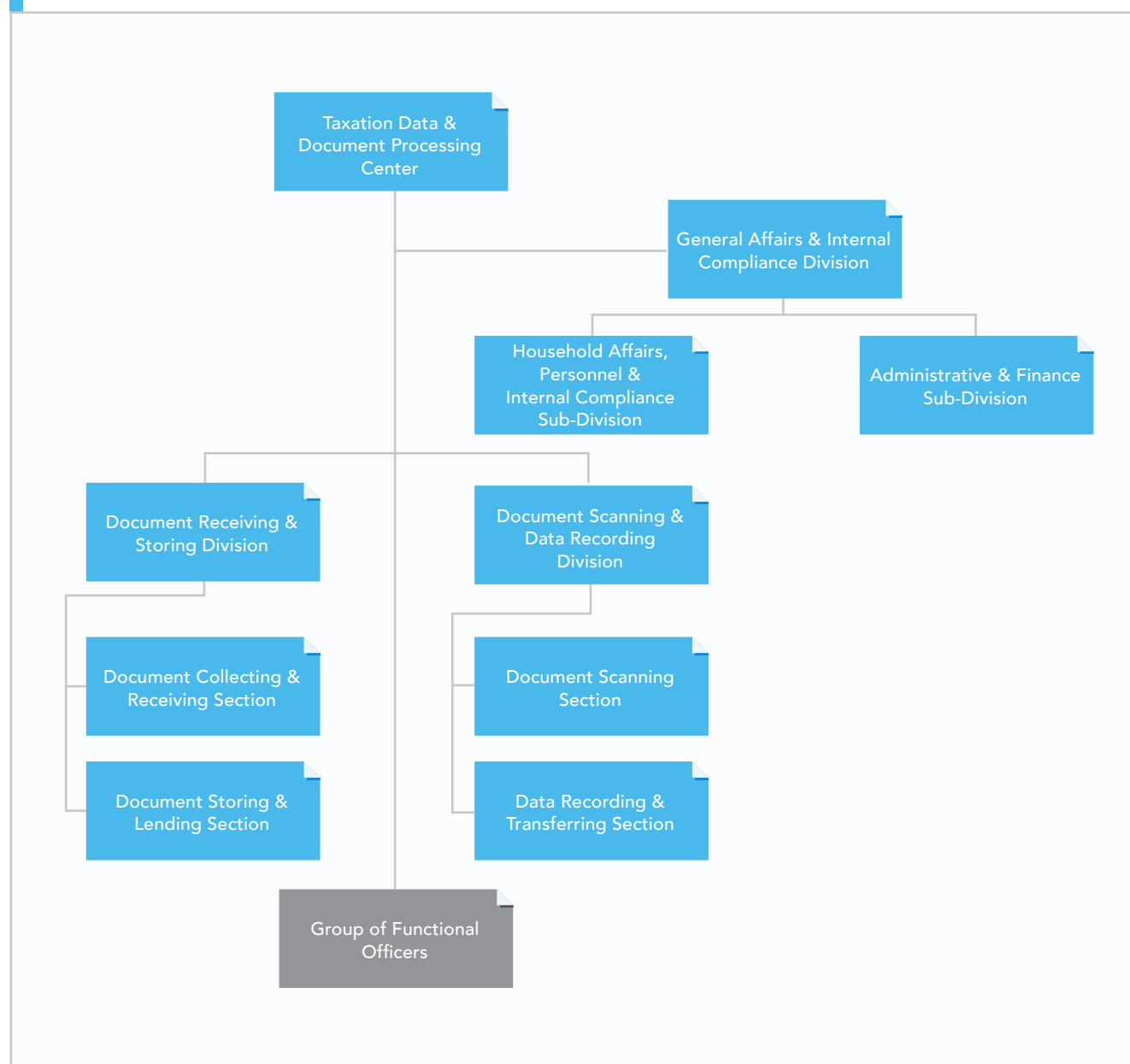




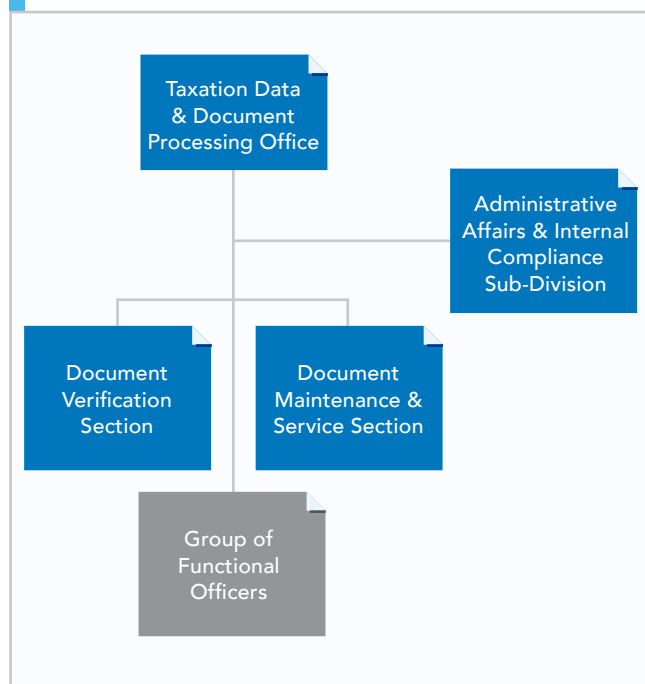
## Tax Services, Dissemination, and Consultation Offices



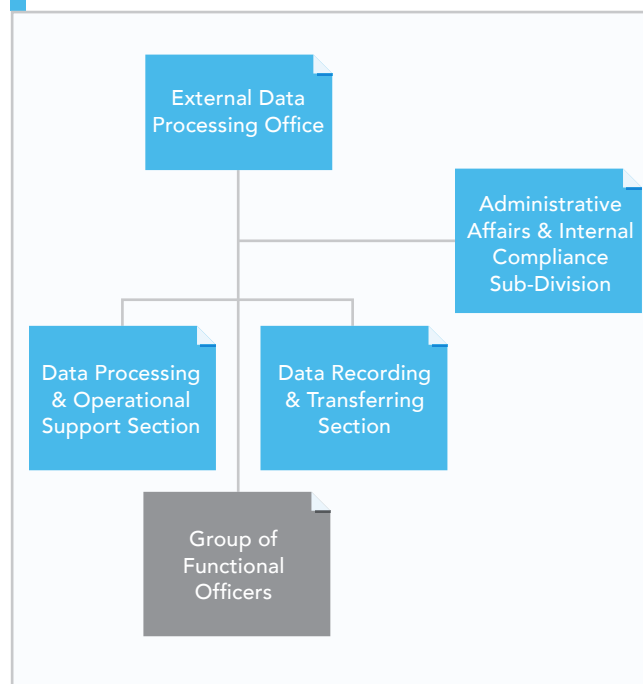
## Taxation Data and Document Processing Center



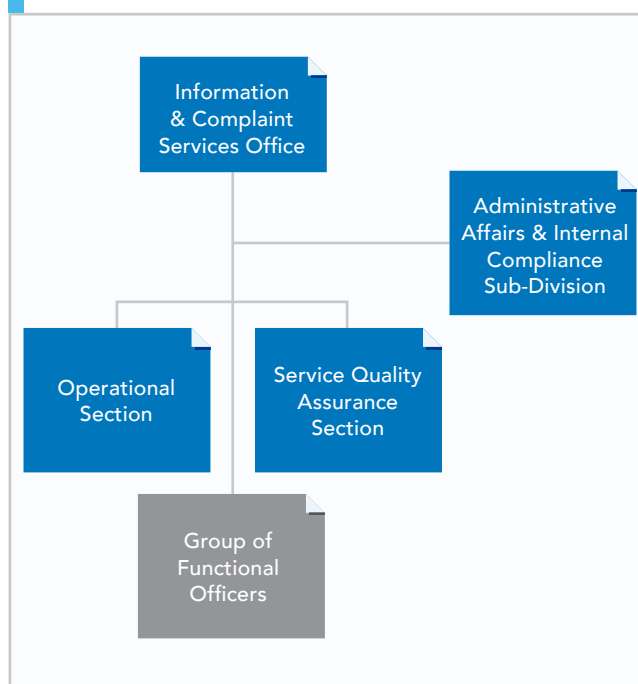
### Taxation Data and Document Processing Office



### External Data Processing Office



### Information and Complaint Services Office



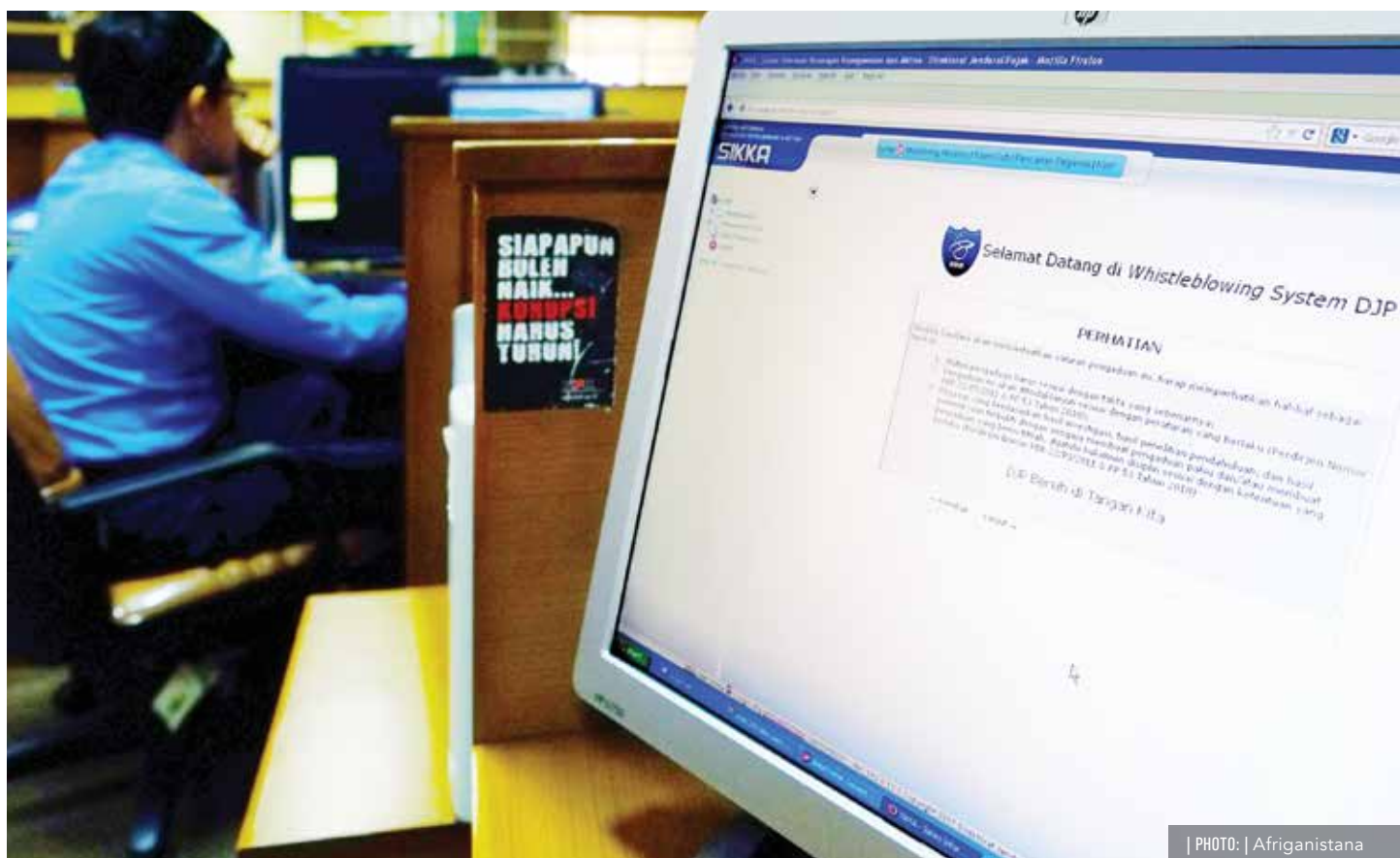
# ORGANIZATION AND PROCEDURES LEGAL BASIS

<b>HEAD OFFICE</b>	Minister of Finance Regulation Number 184/PMK.01/2010 on Organization and Procedures of the Ministry of Finance
<b>OPERATIONAL OFFICE</b>	<ul style="list-style-type: none"> <li>• Minister of Finance Regulation Number 62/PMK.01/2009 on Organization and Procedures of Regional Tax Office, Tax Office, and Tax Service, Dissemination and Consultation Office as amended by Minister of Finance Regulation Number 167/PMK.01/2012</li> <li>• Minister of Finance Regulation Number 84/PMK.01/2010 on Organization and Procedures of Taxation Data and Document Processing Center as amended by Minister of Finance Regulation Number 171/PMK.01/2012</li> <li>• Minister of Finance Regulation Number 133/PMK.01/2011 on Organization and Procedures of Taxation Data and Document Processing Office as amended by Minister of Finance Regulation Number 172/PMK.01/2012</li> <li>• Minister of Finance Regulation Number 134/PMK.01/2011 on Organization and Procedures of External Data Processing Office as amended by Minister of Finance Regulation Number 173/PMK.01/2012</li> <li>• Minister of Finance Regulation Number 174/PMK.01/2012 on Organization and Procedures of Information and Complaint Services Office</li> </ul>



# DGT'S COMPLAINT CHANNEL

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Indirect	Phone: (021) 52970777 or Call Center Kring Pajak (021) 500200
	e-mail: <a href="mailto:pengaduan@pajak.go.id">pengaduan@pajak.go.id</a>
	Employee database system (SIKKA) - DGT Whistleblowing System
	Website: <a href="http://pengaduan.pajak.go.id">http://pengaduan.pajak.go.id</a>
	Website: <a href="http://www.wise.depkeu.go.id">http://www.wise.depkeu.go.id</a>
	Letter to: <ul style="list-style-type: none"> <li>• Director General of Taxes</li> <li>• Director of Internal Compliance and Apparatus Transformation</li> <li>• Director of Dissemination, Services, and Public Relations</li> <li>• Director of Tax Intelligence and Investigation</li> <li>• Head of regional office/tax office</li> </ul>



| PHOTO: | Afriganistana

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**INDRALAYA TSDCO**

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**MUNTOK TSDCO**

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**KOBA TSDCO**

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**MARTAPURA TSDCO**

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Kotabaru, Martapura  
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**PAGARALAM TSDCO**

Jl. Sersan Ali Aras No. 5,  
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**MUARA ENIM TSDCO**

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**SUNGAILIAT TSDCO**

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### LTO I

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### LTO IV

Jl. Tebet Raya No. 9  
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### LTO II

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### LTO III

Jl. TMP Kalibata  
Jakarta Selatan 12760  
Tel. (021) 7975361  
Fax. (021) 7980025

## JAKARTA SPECIAL RTO

Jl. Jend. Gatot Subroto 40-42  
Jakarta Selatan 12190  
Tel. (021) 5251609 ext. 2208-09  
Fax. (021) 5225133

### FOREIGN INVESTMENT I TO

Jl. TMP Kalibata  
Jakarta Selatan 12760  
Tel. (021) 7980023, 7941890  
Fax. (021) 7975359

### FOREIGN INVESTMENT IV TO

Jl. TMP Kalibata  
Jakarta Selatan 12760  
Tel. (021) 79192323, 79192444  
Fax. (021) 79192255

### PUBLIC LISTED COMPANY TO

K-Link Office Tower  
Jl. Jend. Gatot Subroto Kav. 59A  
Jakarta Selatan 12950  
Tel. (021) 30435904-07  
Fax. (021) 30435908-09

### FOREIGN INVESTMENT II TO

Jl. TMP Kalibata  
Jakarta Selatan 12760  
Tel. (021) 7948536  
Fax. (021) 7948191

### FOREIGN INVESTMENT V TO

Jl. TMP Kalibata  
Jakarta Selatan 12760  
Tel. (021) 7982870, 7982388  
Fax. (021) 7980024

### PERMANENT ESTABLISHMENT & EXPATRIATE TO

Jl. TMP Kalibata  
Jakarta Selatan 12760  
Tel. (021) 79181006/9, 7975357  
Fax. (021) 7980022

### FOREIGN INVESTMENT III TO

Jl. TMP Kalibata  
Jakarta Selatan 12760  
Tel. (021) 7948462  
Fax. (021) 7902445

### FOREIGN INVESTMENT VI TO

Jl. TMP Kalibata  
Jakarta Selatan 12760  
Tel. (021) 79196742, 7974514  
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### OIL & GAS SECTOR TO

Jl. TMP Kalibata  
Jakarta Selatan 12760  
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**JAKARTA MENTENG III STO**

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**JAKARTA TANAH ABANG I STO**

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 Jakarta Pusat 10210  
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**JAKARTA GAMBIR I STO**

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

**JAKARTA GAMBIR IV STO**

Jl. Batu Tulis Raya No.53-55  
 Jakarta Pusat 10120  
 Tel. (021) 3457925  
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**JAKARTA KEMAYORAN STO**

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

**JAKARTA MENTENG I STO**

Jl. Cut Mutia No. 7, Menteng  
 Jakarta Pusat 10350  
 Tel. (021) 3924225, 3923378  
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**JAKARTA CEMPAKA PUTIH STO**

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**JAKARTA TANAH ABANG II STO**

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**JAKARTA SENEN STO**

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 Jakarta Utama 12190  
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**JAKARTA TAMANSARI I STO**

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**JAKARTA KEBON JERUK I STO**

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**JAKARTA KALIDERES STO**

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 Jl. Letjen S. Parman No.99  
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**JAKARTA TAMANSARI II STO**

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**JAKARTA KEMBANGAN STO**

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**JAKARTA TAMBORA STO**

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**JAKARTA TEBET STO**

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**JAKARTA TANJUNG PRIOK STO**

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**EAST TANGERANG STO**

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

**SERPONG STO**

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

**CILEGON STO**

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



**KOSAMBI STO**

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

**PANDEGLANG STO**

Jl. Mayor Widagdo No.6  
Pandeanglang 42213  
Tel. (0253) 206006  
Fax. (0253) 202144

**TIGARAKSA STO**

Jl. Permata Raya C1 No.100,  
Lippo Karawaci, Tangerang 15811  
Tel. (021) 59494634, 59494636-39  
Fax. (021) 59494635

**RANGKASBITUNG TSDCO**

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

**WEST JAVA I RTO**

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

**BANDUNG MTO**

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

**PURWAKARTA STO**

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

**BANDUNG CIBEUNYING STO**

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

**BANDUNG CICADAS STO**

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

**SUKABUMI STO**

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

**CIMAHI STO**

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

**BANDUNG KAREES STO**

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

**TASIKMALAYA STO**

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

**CIANJUR STO**

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

**BANDUNG TEGALLEGA STO**

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

**BANDUNG BOJONEGARA STO**

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

**CIAMIS STO**

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

**GARUT STO**

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

**MAJALAYA STO**

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

**SOREANG STO**

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

**SUMEDANG STO**

Jl. H. Ibrahim Adjie No. 372  
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Tel. (022) 7333256  
Fax. (022) 7337086

**PELABUHAN RATU TSDCO**

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

**BANJAR TSDCO**

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

**WEST JAVA II RTO**

Jl. A Yani No. 5  
Bekasi 17147  
Tel. (021) 88965462  
Fax. (021) 88959943, 88958778

**BEKASI MTO**

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

**CIBINONG STO**

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

**BOGOR STO**

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

**NORTH BEKASI STO**

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

**SOUTH BEKASI STO**

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

**DEPOK STO**

Jl. Pemuda No.40  
Depok 16431  
Tel. (021) 7763923, 7763896  
Fax. (021) 7753482

**SOUTH KARAWANG STO**

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

**NORTH KARAWANG STO**

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

**CIREBON STO**

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

**SOUTH CIKARANG STO**

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

**NORTH CIKARANG STO**

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

**CIBITUNG STO**

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

**CIAWI STO**

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

**CILEUNGSI STO**

Jl. Raya Pemda No.39  
Cibinong 16914  
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Fax. (021) 8756362

**SUBANG STO**

Jl. Ukong Sutaatmaja No. 72  
Subang 41211  
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**INDRAMAYU STO**

Jl. Jend. Gatot Subroto No.40-42  
Indramayu 45213  
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Fax. (0234) 275669

**KUNINGAN STO**

Jl. Aruji Kartawinatan No. 29  
Kuningan 45511  
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Fax. (0232) 871184

**SUMBER TSDCO**

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

**MAJALENGKA TSDCO**

Jl. Kyai Abdul Halim No. 63,  
Majalengka  
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**CENTRAL JAVA I RTO**

Jl. Imam Bonjol No.1D  
Semarang 50381  
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**SEMARANG MTO**

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

**TEGAL STO**

Jl. Kol. Sugiono No.5  
Tegal 52113  
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Fax. (0283) 356897

**PEKALONGAN STO**

Jl. Merdeka No.9  
Pekalongan 51117  
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**WEST SEMARANG STO**

Jl. Pemuda No. 1  
Semarang 50142  
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**EAST SEMARANG STO**

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

**SOUTH SEMARANG STO**

Jl. Puri Anjasmoro F1/12  
Semarang  
Tel. (024) 7613601, 7613606  
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**CENTRAL SEMARANG I STO**

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

**CENTRAL SEMARANG II STO**

Jl. Pemuda No.1B  
Semarang 50142  
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Fax. (024) 3544194

**SALATIGA STO**

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

**SEMARANG CANDISARI STO**

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

**SEMARANG GAYAMSARI STO**

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

**BATANG STO**

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

**DEMAK STO**

Jl. Sultan Patah No.9  
Demak  
Tel. (0291) 685518  
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**PATI STO**

Jl. Jend. Sudirman No. 64  
Pati 59114  
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Fax. (0295) 381621

**BLORA STO**

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

**KUDUS STO**

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

**JEPARA STO**

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

**BUMIAYU TSDCO**

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

**UNGARAN TSDCO**

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

**REMBANG TSDCO**

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

**KENDAL TSDCO**

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

**PURWODADI TSDCO**

Jl. Letjen. R. Suprpto No.127  
Purwodadi  
Telp. (0292) 421123  
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**CENTRAL JAVA II RTO**

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

**PURWOKERTO STO**

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

**CILACAP STO**

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

**KEBUMEN STO**

Jl. Arungbinang No.10  
Kebumen 54312  
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**MAGELANG STO**

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

**KLATEN STO**

Jl. Veteran No.82, Barendlor  
Klaten  
Tel. (0272) 321588, 321977  
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**SURAKARTA STO**

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

**BOYOLALI STO**

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

**KARANGANYAR STO**

Jl. Samanhudi, Komplek Perkantoran  
Cangakan, Karanganyar  
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Fax. (0271) 6491284

**PURBALINGGA STO**

Jl. Letjen S. Parman No. 43  
Purbalingga  
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Fax. (0281) 891626

**PURWOREJO STO**

Jl. Jend. Sudirman No.25  
Purworejo  
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Fax. (0275) 322031

**SUKOHARJO STO**

Jl. Jaksa Agung R Suprpto No.7  
Sukoharjo  
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Fax. (0271) 593782

**TEMANGGUNG STO**

Jl. Dewi Sartika No.7  
Temanggung 56218  
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Fax. (0293) 493646

**MAJENANG TSDCO**

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

**MUNTILAN TSDCO**

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

**SRAGEN TSDCO**

Jl. Raya Sukowati No.84  
Sragen 57213  
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**BANJARNEGARA TSDCO**

Jl. Stadion No.2 Rt1/1, Parakancanggih  
Banjarnegara 53451  
Telp. (0286) 591097, 891155  
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**WONOGIRI TSDCO**

Jl. Mayjen Sutoyo No.6  
Wonogiri  
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**WONOSOBO TSDCO**

Jl. Bhayangkara No.8  
Wonosobo 56311  
Telp. (0286) 321121  
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Sleman 55282  
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Fax. (0274) 4333954

**YOGYAKARTA STO**

Jl. Panembahan Senopati No.20  
Yogyakarta 55121  
Tel. (0274) 380415, 373403  
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**BANTUL STO**

Jl. Urip Sumoharjo No.7, Gose  
Bantul 55711  
Tel. (0274) 368504, 368510  
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**SLEMAN STO**

Jl. Ring Road Utara No.10 Maguwoharjo  
Sleman 55282  
Tel. (0274) 4333940  
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**WATES STO**

Jl. Ring Road Utara No.10 Maguwoharjo  
Sleman 55282  
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**WONOSARI STO**

Jl. KH Agus Salim No. 170b,  
Wonosari, Gunungkidul 55813  
Tel. (0274) 394798, 394796  
Fax. (0274) 393185

## EAST JAVA I RTO

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

## SURABAYA MTO

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

## SURABAYA GUBENG STO

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

## SURABAYA GENTENG STO

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

## SURABAYA RUNGKUT STO

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

## SURABAYA MULYOREJO STO

Jl. Jagir Wonokromo No. 100  
Surabaya 60244  
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Fax. (031) 8483905

## SURABAYA SUKOMANUNGGAL STO

Jl. Bukit Darmo Golf No.1  
Surabaya 60189  
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Fax. (031) 7347232

## SURABAYA TEGALSARI STO

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

## SURABAYA KREMBANGAN STO

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

## SURABAYA SIMOKERTO STO

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

## SURABAYA PABEAN CANTIKAN STO

Jl. Indrapura No.5  
Surabaya 60175  
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Fax. (031) 3571156

## SURABAYA WONOCOLO STO

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

## SURABAYA SAWAHAN STO

Jl. Dinoyo No.111, GKN II  
Surabaya  
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Fax. (031) 5665230

## SURABAYA KARANGPILANG STO

Jl. Jagir Wonokromo No. 100  
Surabaya 60244  
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Fax. (031) 8483914

## EAST JAVA II RTO

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

## SIDOARJO MTO

Jl. Raya Juanda No.37, Semabung  
Sidoarjo 61254  
Tel. (031) 8686123, 8686125  
Fax. (031) 8686124

## WEST SIDOARJO STO

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

## BOJONEGORO STO

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

## SOUTH SIDOARJO STO

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

## MOJOKERTO STO

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

## NORTH SIDOARJO STO

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

**PAMEKASAN STO**

Jl. R. Abdul Aziz No. 111  
Pamekasan 69317  
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Fax. (0324) 322983

**MADIUN STO**

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

Jl. Jend. Ahmad Yani No.2  
Ngawi 63202  
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**NORTH GRESIK STO**

Jl. Dr. Wahidin Sudirohusodo No.700  
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Fax. (031) 3956585

**BANGKALAN STO**

Jl. Soekarno Hatta No.1  
Bangkalan 69116  
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Fax. (031) 3061189

**TUBAN STO**

Jl. Pahlawan No. 08  
Tuban 62381  
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Fax. (0356) 333116

**SOUTH GRESIK STO**

Jl. Dr. Wahidin Sudirohusodo No. 700  
Gresik 61161  
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Fax. (031) 3950254

**LAMONGAN STO**

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

**PONOROGO STO**

Jl. Gajah Mada No. 46  
Ponorogo 63419  
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Fax. (0352) 462856

**MOJOSARI TSDCO**

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

**CARUBAN TSDCO**

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

**PACITAN TSDCO**

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

**JOMBANG TSDCO**

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

**SAMPANG TSDCO**

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

**SUMENEP TSDCO**

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

**MAGETAN TSDCO**

Jl. Karya Darma No.8, Desa Ringin Agung  
Magetan  
Telp. (0351) 895093  
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**EAST JAVA III RTO**

Jl. S.Parman No. 100  
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**MALANG MTO**

Komp. Araya Business Center Kav.1  
Jl. Raden Panji Suroso, Malang 65126  
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Fax. (0341) 402027

**NORTH MALANG STO**

Jl. Jaksa Agung Suprpto No.29 – 31  
Malang 65112  
Tel. (0341) 364270, 364370  
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**JEMBER STO**

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**PARE STO**

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Kediri 64122  
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**KEDIRI STO**

Jl. Brawijaya No.6  
Kediri 64123  
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**SOUTH MALANG STO**

Jl. Merdeka Utara No.3  
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Jl. Adi Sucipto No.27 A  
Banyuwangi 68416  
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**BLITAR STO**

Jl. Kenari No.118  
Blitar 66134  
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**SITUBONDO STO**

Jl. Argopuro No. 41  
Situbondo 68322  
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**PASURUAN STO**

Jl. P. Sudirman No.29  
Pasuruan 67115  
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**PROBOLINGGO STO**

Jl. Mastrip No.169-171  
Probolinggo 67213  
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**BATU STO**

Jl. Letjen S. Parman No.100  
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**KEPANJEN STO**

Jl. Raya Kepanjen - Pakisaji Km.4  
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**SINGOSARI STO**

Jl. Raya Randuagung No. 12  
Singosari, Malang 65153  
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**BANGIL TSDCO**

Jl. Sultan Agung No. 20, Bangil  
Pasuruan 67126  
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**TRENGGALEK TSDCO**

Jl. Abdul Rahman Saleh No. 8  
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**BONDOWOSO TSDCO**

Jl. Santawi No.202, Tamansari  
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**KRAKSAAN TSDCO**

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**LUMAJANG TSDCO**

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**NGANJUK TSDCO**

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### SINTANG STO

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Jl. Panji Anom No. 133, Desa Durian  
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### NGABANG TSDCO

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### BENGKAYANG TSDCO

Jl. Sanggau Ledo RT 01 RW 01  
Sebalo, Bengkayang  
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**BATULICIN STO**

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**PANGKALANBUN STO**

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**PURUK CAHU TSDCO**

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**KANDANGAN TSDCO**

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**BONTANG STO**

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**TANJUNG SELOR TSDCO**

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Jl. Pangeran Diponegoro Blok C/8  
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**UNAHA TSDCO**

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Talaud  
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Banggai Kepulauan 94791  
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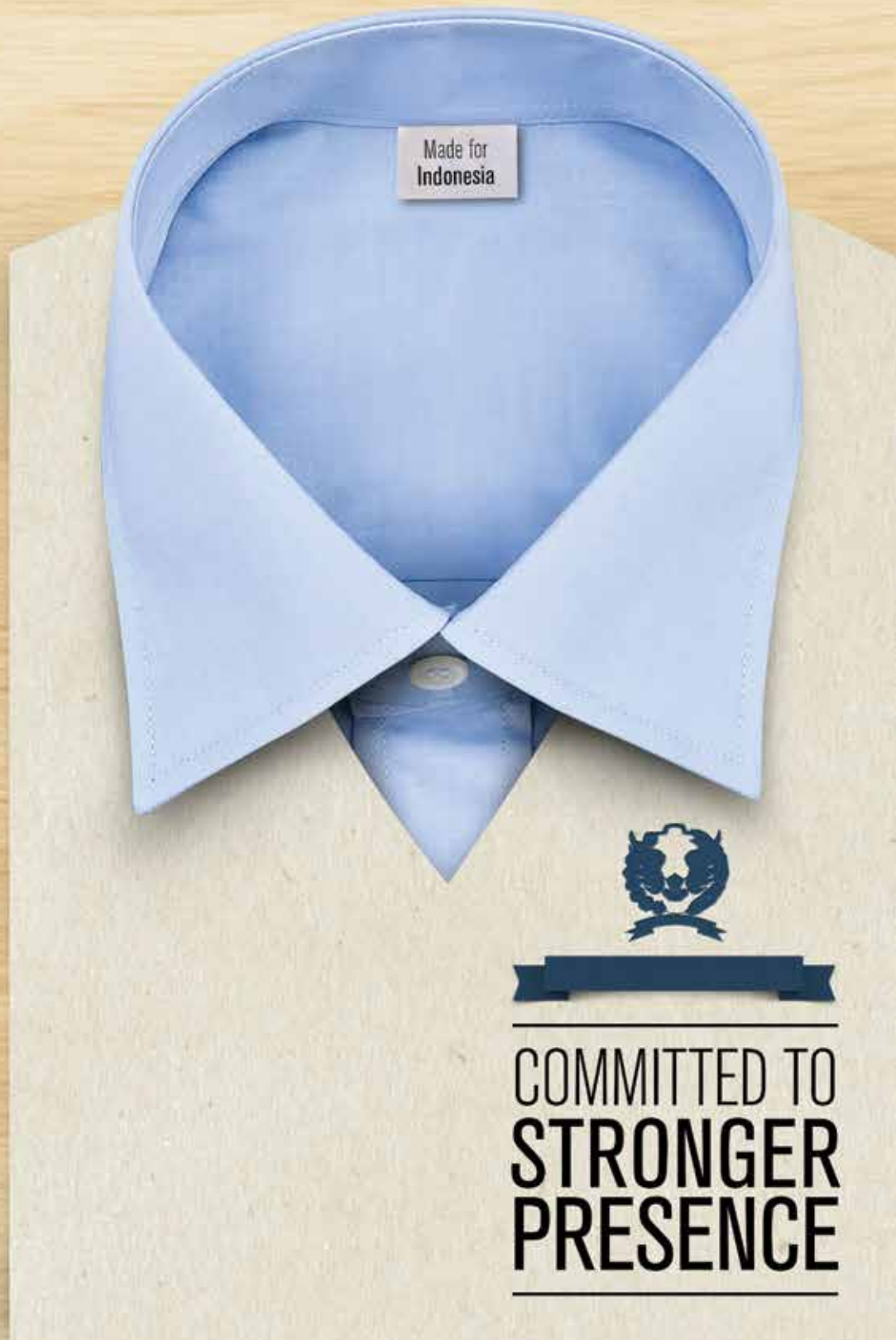
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