



MINISTRY OF FINANCE
THE REPUBLIC OF INDONESIA
DIRECTORATE GENERAL OF TAXES



THE GUIDANCE YEAR OF TAXPAYERS COMPLIANCE:

Building a Culture of Tax Compliance



ANNUAL
REPORT
2015

PERFORMANCE HIGHLIGHTS

REVENUE ¹

TAX REVENUE

Rp1,060.86

or 81.97% of target

TAX REVENUE GROWTH

7.69% **12.60%**

including Oil & Gas
Income Tax

excluding Oil & Gas
Income Tax

PROPORTION OF TAX REVENUE

52.05% **4.72%** **39.94%**

Non-Oil & Gas
Income Tax

Oil & Gas
Income Tax

VAT & Sales
Tax of Luxury
Goods

2.76% **0.53%**

Land &
Building Tax

Other
Taxes

TAXPAYERS ²

TOTAL TAXPAYERS

33,336,122

90.60%

Individual

1.36%

Treasurer

8.05%

Corporate

COMPLIANCE RATIO OF ANNUAL INCOME TAX RETURN FILING

60.42%

SERVICES ³

STAKEHOLDERS' SATISFACTION INDEX

3.87

On a scale of
1 (highly unsatisfied) - 5 (highly satisfied)

TOTAL USERS OF e-SPT

Increased by

27.70% compared
to 2014

TOTAL USERS OF e-FILING

Increased by

2.51x compared
times to 2014

TOTAL ACCESSSES TO WWW.PAJAK.GO.ID

10.29 million
hits

increased by 5.97% compared to 2014

50.68 million
page views

increased by 0.26% compared to 2014

PERCENTAGE OF RECEIVED CALLS IN DGT'S CALL CENTER SERVICE

91.02%

increased by 0.73%
compared to 2014

LAW ENFORCEMENT

REVENUES FROM TAX AUDIT	Rp38.74 trillion
TAX ARREARS COLLECTION	Rp15.98 trillion
INVESTIGATION FILES WITH P-21 STATUS	65 files

TAX DISPUTES SETTLEMENT

OBJECTION, CORRECTION, DEDUCTION, ANNULMENT, AND CANCELLATION	112,038 requests
APPEAL WON BY DGT	32.52%
LAWSUIT WON BY DGT	79.32%

GOOD GOVERNANCE ⁴

ORGANIZATION HEALTH INDEX	PERFORMANCE ACCOUNTABILITY EVALUATION SCORE	MATURITY LEVEL INDEX OF RISK MANAGEMENT IMPLEMENTATION
71 On a scale of 1 - 100 "good" category	85.08 "satisfactory" category	75.93 "risk managed" category

WORKFORCE ⁵

EDUCATION AND TRAINING	PERCENTAGE OF EMPLOYEES MEET THE TRAINING HOUR STANDARD	WORKLOAD ANALYSIS	
		Workload	Unit efficiency index
249 trainings attended by 19,645 employees	79.32%	65,883,760 working hours increased by 7.57% compared to 2014	1.15 "very good" category

Notes:

1 Revenue data from DGT Financial Report 2015

2 - Total taxpayers data as of 31 December 2015 from Taxpayers Masterfile accessed on 4 October 2016

- Compliance Ratio is a ratio between total Annual Income Tax Return received on 31 December 2015 with total taxpayers obliged to file Annual Income Tax Return on 1 January 2015.

- Compliance data of Annual Tax Return filing from Compliance Dashboard accessed on 15 June 2016

3 - Stakeholders Satisfaction Index based on the result of Stakeholders Satisfaction Survey of the Ministry of Finance Service 2015

- Growth of total e-SPT users based on Tax Return receipt in ODS accessed on 4 October 2016

- Growth of total e-Filing users based on Tax Return receipt in ODS accessed on 4 October 2016

- Total access to www.pajak.go.id based on Google Analytics result

4 - Organization Health Index based on the Ministry of Finance Organizational Fitness Index 2015 Survey Result

- Performance Accountability Score based on evaluation result on DGT-Performance Accountability of Government Agencies 2015 by Inspectorate General of the Ministry of Finance

- Maturity Level of Risk Management Implementation Index (TKPMR) based on evaluation on TKPMR by Inspectorate General of the Ministry of Finance

5 - Employees education and training conducted by the Financial Education and Training Agency

- Workload analysis data based on DGT Workload Analysis 2015 Report



THE GUIDANCE YEAR OF TAXPAYERS COMPLIANCE: Building a Culture of Tax Compliance

The Guidance Year of Taxpayers Compliance is a program initiated by the Government as part of an integrated and sustainable measures to realize the self-reliance of the State Budget. Through the policy of the Guidance Year of Taxpayers Compliance, taxpayers are encouraged to file the Tax Return, pay the tax underpayment in the Tax Return, as well as amend the Tax Return in 2015 as an attempt to build a culture of tax compliance, to increase state revenues, and to built a solid taxation base.

In the Guidance Year of Taxpayers Compliance, DGT carried out directed and focused fostering to the groups of individuals or corporates that have not been registered as taxpayers, taxpayers that have never filed Tax Return, as well as taxpayers that has filed Tax Return but not in accordance with the actual conditions.

The implementation series of the Guidance Year of Taxpayers Compliance was initiated from the issuance of the Minister of Finance Regulation No. 29/PMK.03/2015 regarding the Annulment of Administrative Penalties the Article 19 Paragraph (1) of Law on the General Provisions and Tax Procedures as Several Times Amended Recently by Law No. 16 of 2009 on 13 February 2015, followed by the issuance of regulations that have the same context, namely:

- The Minister of Finance Regulation No. 91/PMK.03/2015 regarding the Deduction or Annulment of Administrative Penalty for Overdue Tax Return Filing, Tax Return Amendment, and Late Tax Payment or Remittance dated 30 April 2015;
- The Minister of Finance Regulation No. 191/PMK.010/2015 regarding Fixed Assets Revaluation for Taxation Purpose for the Application Submitted in 2015 and 2016 dated 15 October 2015; and
- The Minister of Finance Regulation No. 197/PMK.03/2015 regarding Deduction of Administrative Penalty on Notice of Tax Assessment, Notice of Land and Building Tax Pay assessment, and/or Notice of Tax Collection based on the result of Tax Audit, Verification, or Examination on Land and Building Tax dated 2 November 2015.

All regulations were intended to provide a variety of incentives for taxpayers. Through these incentives, DGT attempted to reach those who had not been included into tax base so that the existing tax base would be more robust and credible for the DGT's long-term discretionary decision making.

These series of incentives were also aimed at improving the attitude of the taxpayers aggregately. Through the waiver of DGT's right to impose penalties, it was expected that taxpayers may rearrange their tax obligations so that in 2015 taxpayers may carry out the tax-abiding attitude. That attitude would establish the culture of tax compliance in the foreseeable future because the taxpayers don't have to worry about their overdue tax obligations by taking advantage of incentives in 2015.

Through the Guidance Year of Taxpayers Compliance, DGT would like to send message to the entire community and taxpayers to continue providing positive support in achieving tax revenue target in order to realize an economically independent and sovereign state.

TABLE OF CONTENT



3	SNAPSHOT 2015	20	REMARKS BY THE DIRECTOR GENERAL OF TAXES
3	PERFORMANCE HIGHLIGHTS	26	BOARD OF DIRECTORS PROFILE
5	ANNUAL REPORT'S THEME	34	DGT AT A GLANCE
8	FINANCIAL HIGHLIGHTS	36	VISION AND MISSION
10	WORKFORCE	36	POSITION
14	EVENT HIGHLIGHTS	37	VALUES
18	AWARDS	38	TASKS AND FUNCTIONS
		38	ORGANIZATIONAL STRUCTURE

42

MANAGEMENT DISCUSSION AND ANALYSIS

44 STRATEGIC PLAN 2015–2019

48 STRATEGIC MAP 2015

49 ACHIEVEMENT OF KEY PERFORMANCE INDICATORS AND STRATEGIC INITIATIVES 2015

52 SIGNIFICANT ACHIEVEMENTS OF ORGANIZATIONAL TRANSFORMATION 2015

53 CORE BUSINESS FUNCTION OVERVIEW

- 53 A. Issuance of Tax Regulations
- 60 B. Potential Tax Optimization
- 63 C. Law Enforcement
- 68 D. Tax Disputes Settlement
- 72 E. Other Disputes Settlement and Granting of Legal Assistance
- 73 F. Tax Services
- 77 G. Tax Information Dissemination
- 80 H. International Taxation

85 SUPPORTING FUNCTIONS OVERVIEW

- 85 A. Organizational Development
- 90 B. Human Resources Management Development
- 95 C. Communication and Information Technology Development
- 97 D. Business Process Development
- 98 E. Public Relations
- 101 F. Domestic Cooperation
- 102 G. International Cooperation

107 FINANCIAL OVERVIEW

- 107 A. Tax Revenue
- 112 B. Non-Tax Revenue
- 113 C. Personnel Expenditure
- 113 D. Goods Expenditure
- 114 E. Capital Expenditure
- 114 F. Assets
- 116 G. Short-Term Liabilities
- 116 H. Equity

117 PERFORMANCE TARGET 2016

120

GOOD GOVERNANCE

122 PROCEDURES

124 INTERNAL CONTROL SYSTEM

134 INFORMATION DISCLOSURE

136

STATISTICS

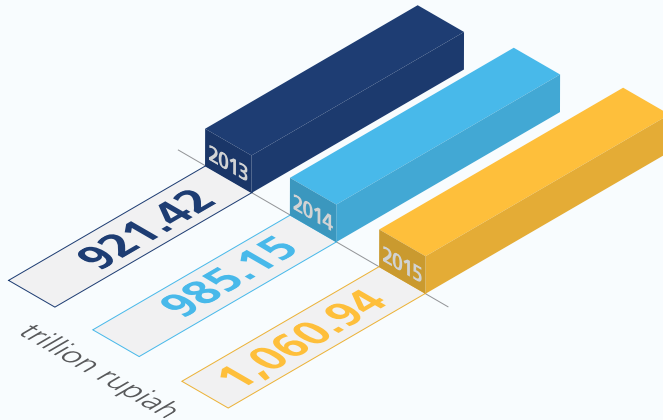
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OFFICE INFORMATION

Financial Highlights

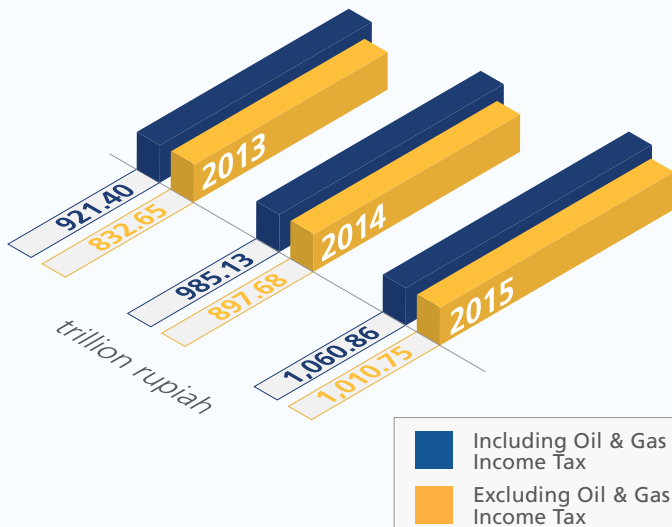
DGT Realized Revenue

2013–2015



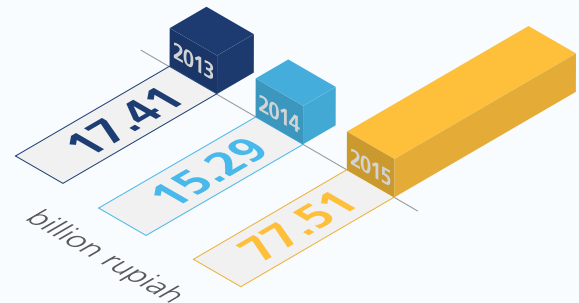
DGT Realized Tax Revenue

2013–2015



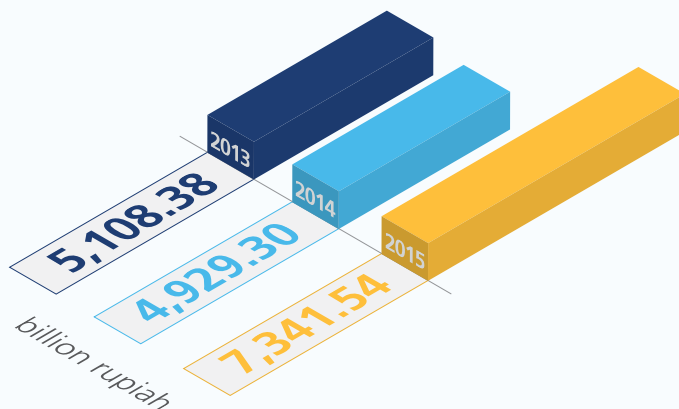
DGT Realized Non-Tax Revenue

2013–2015

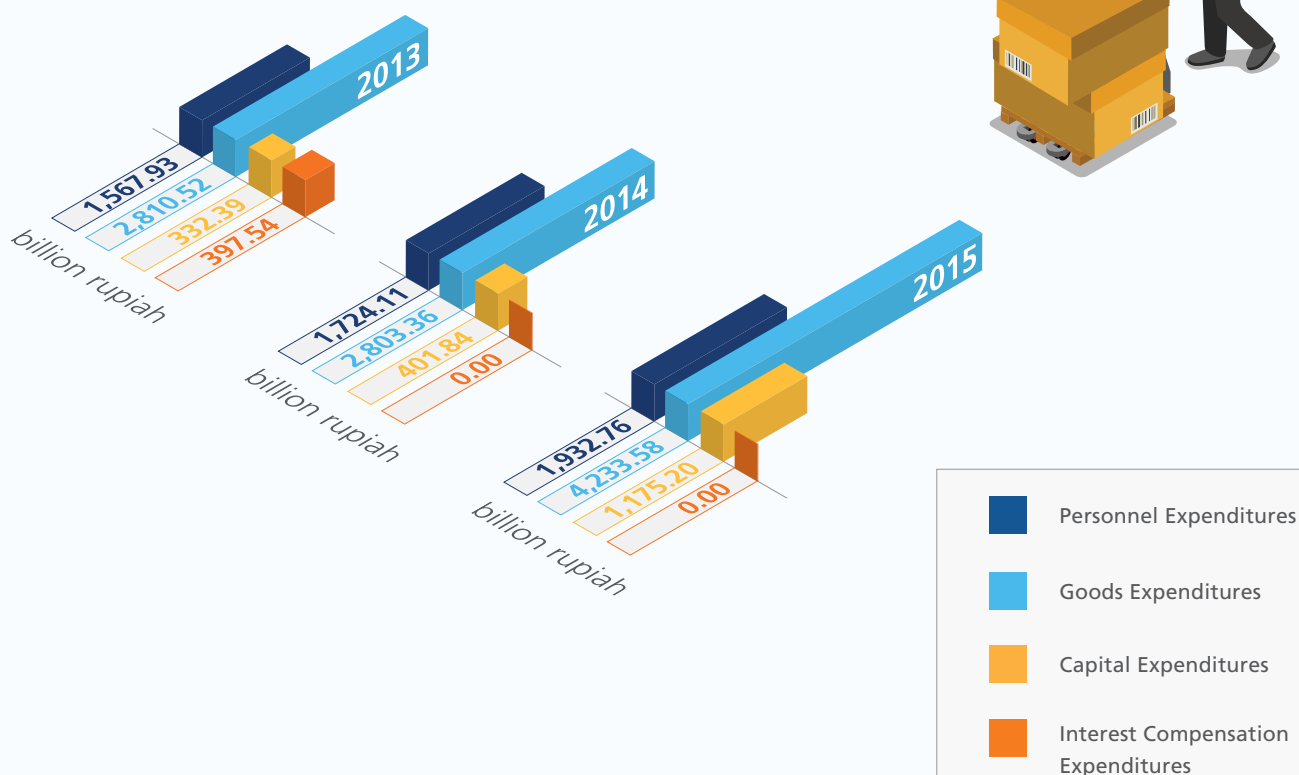


DGT Budget Expenditure

2013–2015



DGT Budget Expenditure by Type 2013–2015



DGT Balance Sheet as of 31 December 2015, 2014, and 2013

(in rupiah)

Description	2015	2014	2013
Assets			
Current Assets	39,864,852,797,470	22,860,195,775,861	28,762,395,345,959
Fixed Assets	12,487,219,505,426	11,807,675,592,433	11,304,866,628,274
Long-Term Receivables	60,695,000	74,314,560	0
Other Assets	441,021,656,995	302,646,661,642	297,319,525,684
Total Assets	52,793,154,654,891	34,970,592,344,496	40,364,581,499,917
Liabilities			
Short-Term Liabilities	13,191,531,623,501	1,358,757,440,826	144,754,870,555
Equity	39,601,623,031,390	33,611,834,903,670	40,219,826,629,362
Total Liabilities and Equity	52,793,154,654,891	34,970,592,344,496	40,364,581,499,917

Workforce



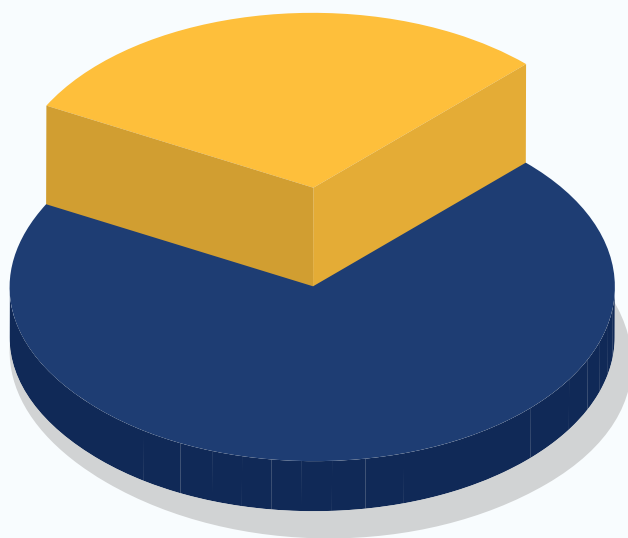
37,987

TOTAL DGT EMPLOYEES



Sumatera		Java		Kalimantan		Sulawesi & North Maluku		Bali & Nusa Tenggara		Papua & Maluku	
6,560		24,429		2,185		2,434		1,698		681	
Employees		Employees		Employees		Employees		Employees		Employees	
		1	Head Office								
7	RTO	18	RTO	3	RTO	2	RTO	2	RTO	1	RTO
69	STO	197	STO	23	STO	26	STO	19	STO	7	STO
78	TSDCO	31	TSDCO	31	TSDCO	37	TSDCO	15	TSDCO	15	TSDCO
1	TIU	3	TIU			1	TIU				

Employees Composition by Gender

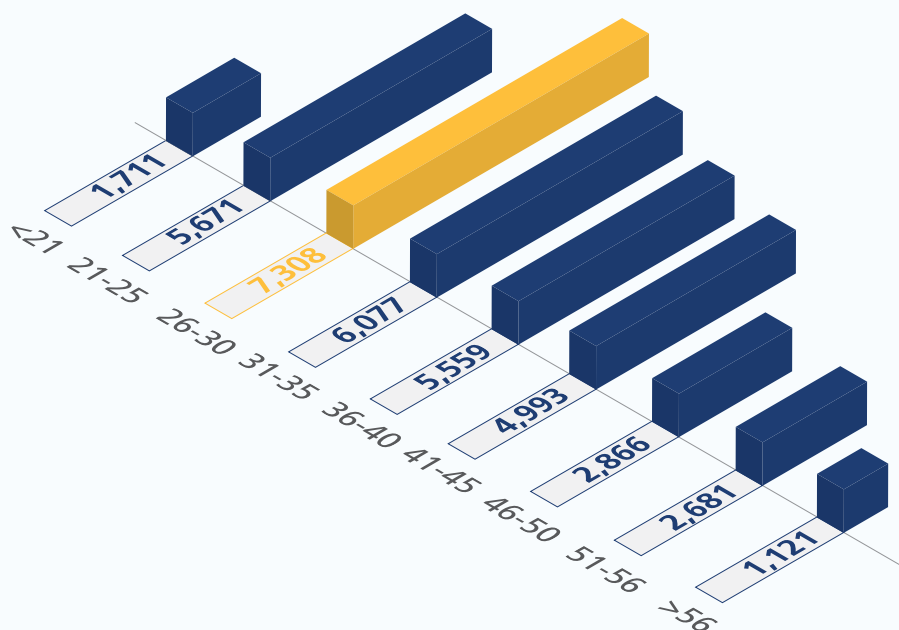


Men
70.54%

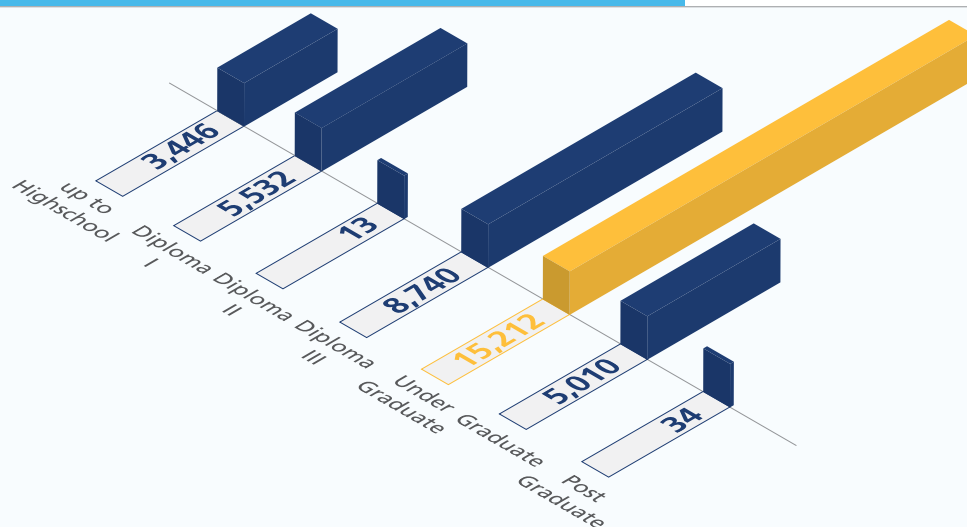
Women
29.46%



Employees Composition by Age



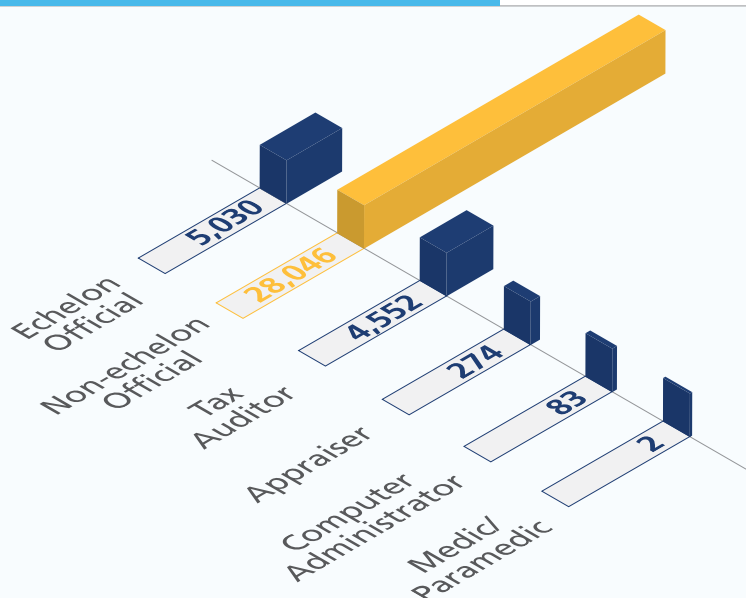
Employees Composition by Educational Level



Employees Composition by Rank Group



Employees Composition by Job Position



Event Highlights

Jan
5Jan
29Feb
6Feb
12Feb
13

January

5

The Executive Meeting held in DGT Head Office, Jakarta with the agenda of tax revenue 2015 strategy. The Minister of Finance Bambang P.S. Brodjonegoro was present to give direction to the DGT board.

January

14-16

The Vice Minister of Finance, Mardiasmo, as the Acting Director General of Taxes led the DGT Board Retreat 2015 with the agenda of tax revenues 2015 collection strategy. The event was held at the Yogyakarta Regional Tax Office.

February

6

The Minister of Finance Bambang P.S. Brodjonegoro inaugurated Sigit Priadi Pramudito as the Director General of Taxes and other four Ministry of Finance echelon I officials held at Djuanda Hall, Ministry of Finance, Jakarta.

March

11

The signing of the Agreement between the DGT with Central Java Provincial Government concerning Optimization of Central Tax revenue, Local Tax, and Local Retribution Revenue in the Province of Central Java, held at the Office of the Governor of Central Java Province, Semarang.

January

6

The launching of Organizational Transformation Quickwins Program with the theme "Towards Better Indonesia" held at Dhanapala Building, Ministry of Finance, Jakarta. The strategic initiative of Organizational Transformation in taxation which set as the quickwins was the capacity development of Kring Pajak 1500200 call center.

January

29-30

The National Executive Meeting and the signing of Performance Contract of Ministry of Finance-Two between the Director General of Taxes and the entire DGT echelon II official, held at DGT Head Office, Jakarta. The Minister of Finance Bambang P.S. Brodjonegoro was present to give an award certificate to the DGT operational unit that successfully met the revenue target 2014.

February

12

The taxation dialogue session with the theme of "Celebrity Building the Nation for a Better Indonesia" at the DGT Head Office, Jakarta. DGT invited a number of celebrities to join the campaign of the importance of compliance in taxation.

March

19

The President Joko Widodo filled and submitted the online Individual Annual Income Tax Return 2014 via e-filing at the DGT Head Office, Jakarta.

March

26

The signing of the Tax Treaty Amendment Protocol between Indonesia and China in Beijing.

February

13

The Executive Meeting, held at DGT Head Office, Jakarta, with the agenda of tax revenue 2015 collection.

**April****2**

The Executive Meeting, held at DGT Head Office, Jakarta, with the agenda of tax revenue evaluation of first quarter 2015 and tax revenue collection strategy in 2015.

The Minister of Finance Bambang P.S. Brodjonegoro inaugurated 26 DGT echelon II officials and other 11 Ministry of Finance echelon II officials. The inauguration was held at Djuanda I Building, Ministry of Finance, Jakarta.

April**28**

The meeting of DGT with the Ambassador of the Republic of Korea for Indonesia and South Korea company at the DGT Head Office, Jakarta. This meeting was held to strengthen cooperation and to increase tax compliance of South Korean companies investing in Indonesia.

April**29**

The President Joko Widodo launched the program of the Guidance Year of Taxpayers Compliance at the State Palace. During the program, the Government provided the widest opportunity and encouraged taxpayers to enroll to get a Tax Identification Number, Tax Return, amend Tax Return, and pay the tax. The Government would remove penalties such as interest and fines for late tax payments and filing overdue tax return.

May**12**

The launching of Mobile Tax Unit pilot program in Borneo Mall Ketapang. MTU services include tax consultation, Tax Identification Number registration via e-registration, Tax Identification Number reprint, receipts of Periodic Tax Return and Annual Tax Return, as well as public complaints.

May**20**

The signing of the Memorandum of Understanding concerning the exchange of data and information as well as law enforcement and the legal protection assistance for the DGT employee between DGT and third parties, namely the Deputy Governor of Central Bank of Indonesia, Deputy Attorney General for Civil Law and State Administrative, Deputy Attorney General for Fostering, Deputy Attorney General for Special Crimes, Deputy Attorney General of Intelligence, Secretary General of the Ministry of Agricultural and Spatial Planning/National Land Agency, the Directorate General of Social Protection and Security of Ministry of Social Affairs, the Secretariat General of the Elections Commission. The event was held at the State Palace, Jakarta, witnessed by President Joko Widodo and Minister of Finance Bambang P.S. Brodjonegoro.

May**25–26**

The Executive Meeting, with one of the agenda was the signing of the commitment of DGT Strategic Plan 2015 – 2019 Implementation by the Director General of Taxes and the entire DGT echelon II officials. The Head of Financial Transaction Reports and Analysis Center Muhammad Yusuf and Darmin Nasution also attended the event to discuss with the DGT Board.

June**4**

The Director General of Taxes Sigit Priadi Pramudito inaugurated the Subang Tax Office located at Cigadung, Subang. The Chairman of Taxation Supervisory Committee Daeng Mochamad Nazier, Subang Regent Ojang Suhandi, as well as the Regional Leaders' Board of Subang District attended the event.



June

8-12

The Technical Meeting of Tax Law Enforcement 2015 was conducted in Surabaya, attended by more than 200 DGT internal law enforcers as the participants, and organized to oversee the Guidance Year of Taxpayers Compliance 2015. The Deputy Attorney General for Special Crimes, Widyopramono and the Director of Rights Recovery and Protection, Agus Djaya, both from the General Attorney, also attended the event as the speakers.

July

1

The implementation of e-tax invoice for all Taxable Person for VAT Purposes in Java and Bali.

July

30

The signing of Tax Treaty Amendment Protocol between Indonesia and Netherlands in Jakarta.

August

14

The President Joko Widodo delivered a speech on the Draft Bill on State Budget 2016 and its Financial Note. Of total state revenues which was planned to reach Rp1,848.1 trillion, amounting to Rp1,565.8 trillion came from tax revenue. Total tax revenue increased by 5.1 percent from the revised State Budget 2015 target.

August

20

The Tax Dialogue with Minister of Finance in Surabaya. The event was attended by Minister of Finance Bambang P.S. Brodjonegoro who was accompanied by the Assistant of Minister for Tax Regulation and Law Enforcement Ken Dwijugastead and the Director General of Taxes Sigit Priadi Pramudito, member of House of Representatives Commission XI Indah Kurnia as well as a number of major entrepreneur taxpayers in East Java.

August

27

The Limited Board Meeting, held at DGT Head Office, Jakarta. The meeting was led by the Minister of Finance Bambang P.S. Brodjonegoro with the agenda of tax revenue 2015 evaluation.

September

1

DGT disseminated the Government Regulation No. 46 Year 2016 to small and medium enterprises and launched Integrated Service Outlets at Tanah Abang Market. These outlets served various types of central and local tax obligation services to the traders in Tanah Abang Market.

September

4

The Tax Dialogue in Balikpapan which invited a number of major entrepreneur taxpayers domiciled in Kalimantan. The event was attended by the Assistant of Minister for Tax Regulation and Law Enforcement, Ken Dwijugastead, representing the Minister of Finance, as well as the Mayor of Balikpapan H. M. Rizal Effendi.

September

10

DGT cooperated with the Indonesian Economists Association (ISEI) in the holding of the National Taxation Seminar with the theme of "Reinventing Policy: Is It Effective to Foster the Taxpayers?" at the DGT Head Office, Jakarta. The Vice Minister of Finance Mardiasmo also attended the event as the keynote speaker representing the Minister of Finance.

October

1

The Tax Dialogue with the Minister of Finance in Semarang. The event was attended by Minister of Finance Bambang P.S. Brodjonegoro who was accompanied by the Assistant of Minister for Tax Regulation and Law Enforcement Ken Dwijugastead and the Director General of Taxes Sigit Priadi Pramudito, number of major entrepreneur taxpayers, religious leaders and public figures, and representatives of academician in Central Java.

Oct
23Nov
23Dec
1Dec
3

October

5

The National Executive Meeting at the DGT Head Office, Jakarta. At the same event, the Minister of Finance also launched the establishment of 2 new Regional Tax Offices and 10 new Tax Offices.

October

23

The launching of tax payment through Mini ATM was carried out by the Vice Minister and attended by the Ministry of Finance echelon I officials as part of the joint services launch roadshow of Ministry of Finance Organizational Transformation Program. The event was held at the East Java I Regional Tax Office, Surabaya.

November

23

The Tax Dialogue with the Minister of Finance in Bandung. The event was attended by Minister of Finance Bambang P.S. Brodjonegoro who was accompanied by the Assistant of Minister for Tax Regulation

and Law Enforcement Ken Dwijugasteadi and the Director General of Taxes Sigit Priadi Pramudito, as well as a number of major entrepreneur taxpayers in West Java.

November

25

The Tax Dialogue with the Minister of Finance in Medan which invited major entrepreneur taxpayers in Sumatera. The event was attended by Minister of Finance Bambang P.S. Brodjonegoro who was accompanied by the Assistant of Minister for Tax Regulation and Law Enforcement Ken Dwijugasteadi and the Director General of Taxes Sigit Priadi Pramudito.

November

26

The signing of the Memorandum of Understanding between the Ministry of Finance and the National Intelligence Agency in regards to securing tax revenue, located in the Juanda Hall, Ministry of Finance, Jakarta.

December

1

Sigit Priadi Pramudito resigned from the position of the Director General of Taxes. Furthermore, the Minister of Finance Bambang P.S. Brodjonegoro appointed Ken Dwijugasteadi, the Assistant of Minister for Tax Regulation and Law Enforcement as Acting Director General of Taxes.

December

3

The Commemoration of World Anti-Corruption Day with the theme of "United in Delivering Corruption-Free Transformation" at the DGT Head Office, Jakarta. The commemoration featured an anti-corruption talk show with guest speakers, namely the Governor of Jakarta Basuki Tjahaja Purnama, former Constitutional Court Chief

Mahfud M.D., and the official from the Inspectorate General of the Ministry of Finance Elman Ritonga, and hosted by Andy F. Noya.

December

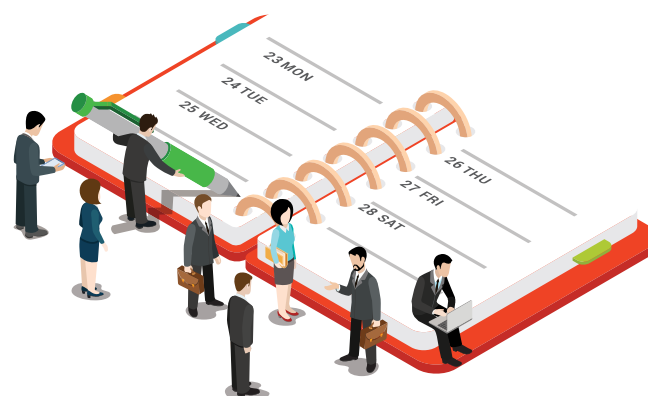
10

The Closed Executive Meeting with the discussion agenda of coordination of securing tax revenue 2015, held at DGT Head Office, Jakarta.

December

17

The Closed Executive Meeting with the discussion agenda of tax revenue evaluation and optimization, held at DGT Head Office, Jakarta.



Awards



Top 99 Public Service Innovation Award 2015 from the Ministry of Administrative and Bureaucratic Reform, won by **Demak Tax Office** on innovation program of "Taxes House for Children"



The Best Public Service Office within the Ministry of Finance in 2015 was won by **West Makassar Tax Office**



Red Hat APAC Innovation Award from Red Hat Inc. on innovation on the OpenSource platform in a variety of applications developed by DGT, especially e-Registration and e-tax invoice



Second Place in the Competition of Gender Mainstreaming Implementation, Ministry of Finance 2015 at vertical unit level, achieved by **Demak Tax Office**



Third Place in the Competition of Gender Mainstreaming Implementation, Ministry of Finance 2015 at echelon I unit level, achieved by the **DGT Head Office**



Best Indonesian Chief Information Officer 2015 in SWA Magazine version, achieved by **Iwan Djuniardi**, Director of Communications and Information Technology Transformation



The 2015 '10th Annual' Contact Center World Top Ranking Performers Awards Asia Pacific Region which was held by Contact Center World - Asia Pacific Region:



Gold

(First Place) for the category of The Best Mid-sized Inhouse Contact Center (Corporate) earned by DGT Information and Complaint Service Office, on a presentation delivered by **Franxis Erika Murtiasari**



Silver

(Second Place) for the category of The Best Customer Service Mid-sized Inhouse Contact Center (Corporate) was earned by DGT Information and Complaint Service Office, on a presentation delivered by **Risanto and Tifara Ashari**

The 2015 '10th Annual' Contact Center World Top Ranking Performers Awards Global which was held by Contact Center World - Global:



Gold

(First Place) for the category of The Best Customer Service Mid-sized Inhouse Contact Center (Corporate) was earned by DGT Information and Complaint Service Office, on a presentation delivered by **Mohamad Nur Ilham and Franxis Erika Murtiasari**



Bronze

(Third Place) for the category of The Best Mid-sized Inhouse Contact Center (Corporate) was earned by DGT Information and Complaint Service Office, on a presentation delivered by **Franxis Erika Murtiasari**

The Best Contact Center Indonesia 2015, held by Indonesia Contact Center Association:

**Platinum**

(First Place) for the category of The Best Team Work Jambore (Corporate) earned by **DGT Information and Complaint Service Office**

**Platinum**

(First Place) for the category of The Best Smart Team Jambore (Corporate) earned by **DGT Information and Complaint Service Office**

**Platinum**

(First Place) for the category of The Best Team Leader 31—150 Seats, earned by **Made Wira Mahiswara**

**Platinum**

(First Place) for the category of The Best Quality Assurance <100 Seats, earned by **Aulia Rahimi**

**Platinum**

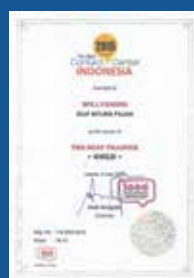
(First Place) for the category of The Best Back Office Operation 31—150 Seats, earned by **Ahmad Hidayah**

**Gold**

(Second Place) for the category of The Best Inbound Agent 31—150 Seats, earned by **Gilang Kusumabangsa**

**Gold**

(Second Place) for the category of The Best Team Leader Outbound <100 Seats, earned by **Andy Fitrono**

**Gold**

(Second Place) for the category of The Best Trainer <100 Seats, earned by **Willyandri**

**Gold**

(Second Place) for the category of The Best Customer Service <100 Seats, earned by **Yose Marigo Tarigan**

**Silver**

(Third Place) for the category of The Best Operation (Corporate), earned by **DGT Information and Complaint Service Office**

**Silver**

(Third Place) for the category of The Best Got Talent Singing (Corporate), earned by **DGT Information and Complaint Service Office**

**Silver**

(Third Place) for the category of The Best Telemarketer, earned by **Duta Wiraditama**

**Bronze**

(Fourth Place) for the category of The Best Trainer <100 Seats, earned by **Ario Bimo Pranoto**



Remarks by The Director General of Taxes



Ken Dwijugiastadi
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 bestowed upon us.

The impact of the 2008 global economic crisis still overshadowed the Indonesian economy. The decline in domestic consumption compared to previous years became one of the factors behind the sluggish economic growth in Indonesia. The fall in household consumption due to the depreciation of the rupiah against the US dollar had implications in the price surge of essential goods. Coupled with volatile fuel price and increase in electricity tariffs as well as LPG price, reduction in consumption obviously became a reasonable option for the public. Throughout 2015, the Government had issued eight Economic Stimulus Package to maintain public purchasing power and reinvigorate the investment. However, the packages were unable to encourage domestic consumption. The Indonesia economic growth in 2015 was recorded at 4.79 percent, lower than 2014 which amounted to 5.06 percent and be the lowest for the last six years.

PERFORMANCE IN 2015

DGT performance target in 2015 was set forth in the performance contract between the Director General of Taxes and the Minister of Finance which contains 22 Key Performance Indicators (KPI) to be achieved by DGT as a measure of success in achieving the organization's strategic objectives. As of the end of 2015, 14 KPIs successfully met the targets and DGT earned Organizational Performance Value of 95.77.

Regarding the performance of tax revenue, DGT realized the collection of tax revenue in 2015 amounted to Rp1,060.86 trillion or 81.97 percent of the target Rp1,294.25 trillion. The tax revenue target was not achieved mainly due to the slowdown in economic growth in 2015. However, the overall tax revenue still grew by 7.69 percent from 2014. Revenue performance of withholding tax collected by the state treasurer, the increase of interest rates on deposits and bonds, as well as the increase of infrastructure projects volume are some of the factors supporting the growth in revenues from Non-Oil and Gas Income Tax component.

7.69% Growth of
Tax Revenue 2015



While the series of Economic Stimulus Package issued by the Government contributed to the revenue growth from the VAT component. Then, a more accurate calculation of Land and Building Tax from oil and gas sector and the use of principal assessment data which was continually updated significantly promoted the revenue growth from Land and Building Tax component.

DGT carried out a number of potential tax optimization programs in order to increase state revenue through tax intensification and tax extensification (tax basis broadening). DGT has successfully booked tax revenue of Rp24.93 trillion from tax extensification. The total taxpayers in 2015 increased to 33.336.122, an increase of 9.03 percent over the previous year. Nevertheless, the challenge in tax intensification remained strong for DGT as it had to deal with tax return filing compliance, which was recorded only at 60.42 percent.

In terms of law enforcement, tax audit managed to provide contribution of Rp38.74 trillion in tax revenue while tax collection led to a tax arrears collection of Rp13.96 trillion. Tax investigation performance was illustrated in investigation files that were declared completed by the attorney (P-21 status), namely 65 files with a potential loss in state revenue of Rp1.69 trillion. In addition to positively affected tax revenue, the law enforcement was also expected to improve taxpayers' compliance.



Through the provision of these incentives, DGT attempted to reach those who had not been included into tax base so that the existing tax base would be more robust and credible for the DGT long-term discretionary decision making.



DGT continued to improve and refine tax regulations in order to enhance law enforcement and to promote fairness in tax collection. In addition, in accordance with the declaration of year 2015 as the Guidance Year of Taxpayers Compliance, the Government also issued some specific regulations that supported the program as a legal means to grant various tax incentives. Through the provision of these incentives, DGT attempted to reach those who had not been included in the tax base so that the new taxpayers could carry out their tax obligations properly and the existing taxpayers could improve their tax obligations, eventually, the tax base would be more robust and credible for the DGT long-term discretionary decision making.



The Incentives within the Guidance Year of Taxpayers Compliance

REGULATION NO.29/PMK.03/2015	REGULATION NO.91/PMK.03/2015	REGULATION NO.191/PMK.010/2015	REGULATION NO.197/PMK.03/2015
Annulment of administrative penalties of collection interest	Deduction or Annulment of Administrative Penalty for Overdue Tax Return Filing, Tax Return Amendment, and Late Tax Payment or Remittance	Fixed Assets Revaluation for Taxation Purpose for the Application Submitted in 2015 and 2016	Deduction of Administrative Penalty on Notice of Tax Assessment, Notice of Land and Building Tax Pay assessment, and/or Notice of Tax Collection based on the result of Tax Audit, Verification, or Examination on Land and Building Tax

EXCELLENT SERVICES

Taxpayers' satisfaction is one of the indicators for service quality. DGT is a public institution that always strives to enhance its service quality. In order to do that, DGT continues to evaluate and improve various aspects from procedures, human resource competencies, as well as facilities to achieve service excellence.

DGT had once again proven the quality of its services by continuously developing the capacity of Information and Complaint Service Office (Kantor Layanan Informasi dan Pengaduan /KLIP) in response to the increasing number of people who use the call center. The attempt to develop the capacity of KLIP resulted in the increasing of performance in handling incoming calls from year to year. By 2015, the percentage of responded calls increased to 91.02 percent from 90.29 percent in 2014. Various achievements obtained by KLIP in various call center championship was also an indicator of the sincerity in the development of tax services. In 2015 KLIP won 13 awards at the national level, 2 awards in the Asia Pacific region, and 2 awards at the world level.

In line with the expectations to increase the fulfilment of tax obligations by community, DGT continuously developed various convenience in tax services with the use of modern technology. In 2015 DGT launched new tax service features in the form of tax payment through Mini ATM. Currently, taxpayers may make tax payments by swiping a debit card at the electronic data capture (EDC) machine, which has a special menu for tax payments. Until the end of 2015, DGT has been working with a number of banks that provide EDC as Mini ATM, namely BRI, BNI and Bank Mandiri.

IMPLEMENTATION OF ORGANIZATIONAL TRANSFORMATION

In 2015, the DGT resolved some of its main achievements of the Organizational Transformation program, namely the pilot testing of the mobile tax unit in Ketapang Tax Office, implementation of SME handling through a form of business development service dissemination, the use of e-tax invoices for taxable person for VAT purposes in Java and Bali, the development of compliance risk management for investigation and supervision functions, data synchronization of Tax Identification Number and ID number, and migration of Tax Return filing through e-Filing that exceeded the target of 2 million Tax Returns.



The implementation of the Organizational Transformation program was expected to deliver results that have a major impact in order to build an excellent performance. The successful achievement of key outcomes will be the foundation for the transformation of DGT in the future. The sustainability of the program requires the support of all key stakeholders, both internal and external. Therefore, the change management becomes a very important element to ensure that all stakeholders are involved and support the transformation of DGT into an institution that embodies the given role.

INTERNATIONAL RELATION

The consequences of the globalization era in which the distance between countries seems to vanish are increasingly visible in almost all of aspects in life, including in the economic sector. The integration of the global economy was increasingly rampant in recent years, for example, the initiation of The ASEAN Economic Community (AEC) at the end of 2015. The entrepreneurs no longer limit their business activities in their own country, but penetrate into various countries as well. A growing global economic condition brings a significant influence on the rapid development of international taxation.

Indonesia as a part of the international community should be able to adjust to the speed of international taxation development in various countries. The issue of taxation has become a strategic issue considering tax revenue is the main source of state revenue in Indonesia. The diversity of the international trading schemes, development of information technology, and tax regulations are different in every country, which in turn demanded the DGT as the tax authority to establish cooperation and good relations with other countries and make improvements, especially with regard to international tax policy.

An example of such cooperation is the renegotiation of Mutual Agreement Procedure (MAP) and the Exchange of Information (EoI) for tax purposes. One of the purposes of mechanisms in MAP is to minimize the risk of double taxation. In 2015 the DGT had organized several meetings of MAP discussion with the partner countries of the tax authority, namely Japan, Singapore, China, and Hong Kong. As for the EoI, regulatory changes were made this year to adapt the standard procedure for the exchange of information in Indonesia with the latest standards, namely international tax information exchange related to the Automatic Exchange of Information.

FUTURE CHALLENGES

The implementation of a comprehensive tax policy was made to achieve the target of tax revenue based on current economic conditions. DGT continued to create breakthrough to optimize the potential tax with regard to the investment climate. The tax revenue target in Revised State Budget 2016 reached Rp1,355.20 trillion or an increase of Rp60.94 trillion, with growth of about 4.71 percent over the Revised State Budget 2015 target of Rp1,294.26 trillion.

Tax policies established in order to achieve the 2016 tax revenue target, namely:

- increasing the tax compliance, especially for individual and corporate taxpayers, including through the guidance and supervision of the taxpayers;



- striving to increase the tax ratio and tax buoyancy through tax extensification, tax intensification, increasing the effectiveness of law enforcement, improved administration, improved regulation, including through tax collection and audit, as well as increasing the DGT capacity;
- increasing the tax coverage through tax potential optimization on some of the leading sectors such as mining, manufacturing, trade, and construction as well as the financial services;
- strengthening and broadening the base of taxation data, both internal and external, through: digitization of Tax Return and implementation of e-SPT and e-Filing; implementation of e-tax invoice throughout Indonesia; implementation of cash register and electronic data capturing which is online with tax administration; implementation of data collection from third parties; and the implementation of tax amnesty/voluntary disclosure policy.



Rp1,355.20
trillion

**Tax Revenue
Target 2016**

APPRECIATION

All DGT employees from Sabang to Merauke have the same determination to secure the state revenue. Innovation, loyalty, and hard work are the key factor in improving DGT performance. The integrity of DGT employees in upholding the noble values of the organization becomes a necessity in order to achieve organizational sustainability. Highest appreciation is addressed to entire employees for the contribution given to the DGT.

On behalf of the DGT, I would also like to thank the stakeholders who have supported DGT realizing its task, especially for taxpayers, who contribute through the fulfillment of their tax obligations. Taxpayers play an important role in order to achieve a better Indonesia.

The efforts of all elements in the DGT to secure state revenue, public participation in fulfilling tax obligations, as well as government's political will to strengthen the institution of DGT, all of them encourage the establishment of the nation's self-reliance.

Wassalamu'alaikum Wr. Wb.

On behalf of Directorate General of Taxes

Ken Dwijugastadi

Director General of Taxes



Board of Directors Profile

Position as of 30 June 2016



Ken Dwijugiastead
Director General of Taxes

Born in Malang, 8 November 1957. He has been serving as the Director General of Taxes since 1 March 2016 after previously served as Assistant of Minister for Tax Regulations and Law Enforcement and Acting Director General of Taxes concurrently. Earned Bachelor of Economics in Accounting from Brawijaya University in 1983 and Master of Science in Tax Auditing from Opleidings Institute Financien, Netherlands, in 1991.

**Arfan**

**Secretary of the Directorate General of Taxes
and Acting Director of Internal Compliance
and Apparatus Transformation**

Born in Jakarta, 26 May 1961. He has been serving as the Secretary of the Directorate General of Taxes since 22 October 2015 after previously served as the Head of South, West, and Southeast Sulawesi Regional Tax Office. Since 20 May 2016 he also concurrently serving as the Acting Director of Internal Compliance and Apparatus Transformation. Earned Diploma IV in Accounting from State College of Accountancy, Jakarta, in 1991, and later earned Master of Business Administration from Saint Mary's Halifax, Canada, in 1996.

**Arif Yanuar**

Director of Taxation Regulation I

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

**Yunirwansyah**

Director of Taxation Regulations II

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

**Angin Prayitno Aji****Director of Tax Audit and Collection**

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

**Dadang Suwarna****Director of Law Enforcement**

Born in Sukabumi, 6 November 1958. He has been serving as the Director of Law Enforcement since 20 May 2016 after previously served as the Director of Tax Objection and Appeals. Earned Diploma IV in Accounting from State College of Accountancy, Jakarta, in 1991.

**R. Dasto Ledyanto****Director of Tax Extensification and Valuation**

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

**Peni Hirjanto****Director of Tax Objection and Appeal**

Born in Tulungagung, 21 September 1963. He has been serving as the Director of Tax Objection and Appeal since 20 May 2016 after previously served as the Head of Large Taxpayers Regional Tax Office. Earned Bachelor of Economics in Accounting from Padjadjaran University, Bandung, in 1987 and Master of Business Administration from Saint Louis University, United States of America, in 1996.

**Yon Aرسال****Director of Tax Potential, Compliance, and Revenue**

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

**Hestu Yoga Saksama****Director of Tax Dissemination, Service, and Public Relations**

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

**Harry Gumelar****Director of Tax Information Technology**

Born in Bandung, 26 July 1964. He has been serving as the Director of Tax Information Technology since 20 May 2016 after previously served as the Head of East and North Kalimantan Regional Tax Office. Earned Bachelor of Engineering from Bandung Institute of Technology in 1990 and Master of Information System from Queen Mary University of London, England, in 1997.

**Iwan Djuniardi****Director of Information and Communication Technology Transformation**

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

**Hantriono Joko Susilo****Director of Business Process Transformation**

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

**Poltak Maruli John Liberty Hutagaol**

Director of International Taxation

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

**Bob Rachmat Prabowo**

Acting Director of Taxation Intelligence

Born in Klaten, 21 September 1966. He has been serving as the Head of Intelligence Operation Sub-directorate and concurrently serving as the Acting Director of Taxation Intelligence since 1 March 2016. Earned Diploma IV in Accounting from State College of Accountancy, Jakarta, in 1995 and later earned Master of Management from Trisakti University, Jakarta, in 2000.

**Mutamam**Acting Senior Advisor of Tax Extensification
and Intensification

Born in Cirebon, 29 September 1967. He has been serving as the Acting Senior Advisor of Tax Extensification and Intensification since 20 May 2016 after previously served as the Acting Director of Tax Information Technology. Earned Diploma IV in Accounting from State College of Accountancy, Jakarta, in 1996 and earned Master of Law from Gadjah Mada University, Yogyakarta, in 2002.



Cucu Supriatna
Senior Advisor of Tax Services

Born in Cimahi, 2 April 1965. He has been serving as the Senior Advisor of Tax Services since 2 April 2015 and previously served as Head of Nusa Tenggara Regional Tax Office. He earned Bachelor in Law from Padjadjaran University, Bandung, in 1990 and Master of Law from University of Indonesia, Jakarta, in 2004.



Eddy Marlan
Senior Advisor of Human Resources Development

Born in Palembang, 6 September 1956. He has been serving as the Senior Advisor of Human Resources Development since 2 April 2015 after previously served as the Head of West Kalimantan Regional Tax Office. Earned Bachelor of Economics in Accounting from Padjadjaran University, Bandung, in 1980 and Master of Business Administration from Case Western Reserve University, United States, in 1989. Later in 1999 he earned doctoral degree in Management Accounting from Technology University of the Philippines, Philippines.



Echelon II Officials of Operational Units

No.	Name	Position
1.	Mekar Satria Utama	Head of Large Taxpayers Regional Tax Office
2.	Muhammad Haniv	Head of Jakarta Special Regional Tax Office
3.	Aim Nursalim Saleh	Head of Aceh Regional Tax Office
4.	Mukhtar	Head of North Sumatera I Regional Tax Office
5.	Mukhtar	Acting Head of North Sumatera II Regional Tax Office
6.	Jatnika	Head of Riau and Riau Islands Regional Tax Office
7.	Teguh Budiharto	Head of West Sumatera and Jambi Regional Tax Office
8.	Muhammad Ismiransyah M. Zain	Head of South Sumatera and Bangka Belitung Islands Regional Tax Office
9.	Rida Handanu	Head of Bengkulu and Lampung Regional Tax Office
10.	Wahju Karya Tumakaka	Head of Central Jakarta Regional Tax Office
11.	Budi Susanto	Head of West Jakarta Regional Tax Office
12.	Sakli Anggoro	Head of South Jakarta I Regional Tax Office
13.	Edi Slamet Irianto	Head of South Jakarta II Regional Tax Office
14.	Harta Indra Tarigan	Head of East Jakarta Regional Tax Office
15.	Pontas Pane	Head of North Jakarta Regional Tax Office
16.	Catur Rini Widosari	Head of Banten Regional Tax Office
17.	Yoyok Satiotomo	Head of West Java I Regional Tax Office
18.	Adjat Djatnika	Head of West Java II Regional Tax Office
19.	Mohammad Isnaeni	Head of West Java III Regional Tax Office
20.	Awan Nurmawan Nuh	Head of Central Java I Regional Tax Office
21.	Lusiani	Head of Central Java II Regional Tax Office
22.	Yuli Kristiyono	Head of Special Region of Yogyakarta Regional Tax Office
23.	Estu Budiarto	Head of East Java I Regional Tax Office
24.	Irawan	Head of East Java II Regional Tax Office
25.	Rudy Gunawan Bastari	Head of East Java III Regional Tax Office
26.	Slamet Sutanty	Head of West Kalimantan Regional Tax Office
27.	Imam Arifin	Head of South and Central Kalimantan Regional Tax Office
28.	Samon Jaya	Head of East and North Kalimantan Regional Tax Office
29.	Neilmaldrin Noor	Head of South, West, and Southeast Sulawesi Regional Tax Office
30.	Dionysius Lucas Hendrawan	Head of North and Central Sulawesi, Gorontalo, and North Maluku Regional Tax Office
31.	Nader Sitorus	Head of Bali Regional Tax Office
32.	Suparno	Head of Nusa Tenggara Regional Tax Office
33.	Eka Sila Kusna Jaya	Head of Papua and Maluku Regional Tax Office
34.	Farid Bachtiar	Head of Taxation Data and Document Processing Center

DGT AT A GLANCE



36

VISION AND MISSION

36

POSITION

37

VALUES

38

TASKS AND FUNCTIONS

38

ORGANIZATIONAL STRUCTURE



THE LAUNCH OF THE GUIDANCE YEAR OF TAXPAYERS COMPLIANCE AIMED TO INCREASE TAX COMPLIANCE. AS REFLECTED IN THE MOTTO “REACH THE UNREACHABLE, TOUCH THE UNTOUCHABLE”, THE DGT PROVIDED GUIDANCE TO TAXPAYERS WHO HAVE OR HAVE NOT FILED TAX RETURN, AS WELL AS INDIVIDUAL OR CORPORATE THAT HAS NOT BEEN REGISTERED AS A TAXPAYER.



VISION

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

MISSION

Ensure the implementation of a sovereign and autonom state with:

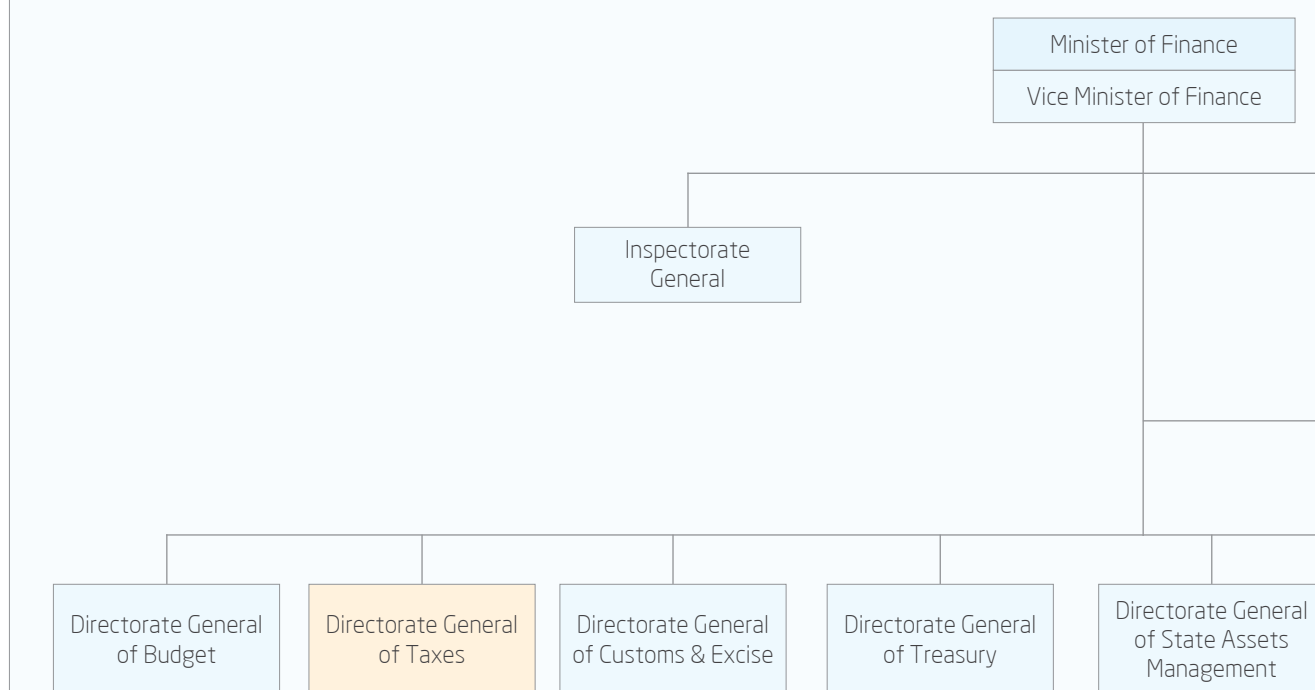
1. revenue collection based on high compliance on tax voluntary and fair law enforcement;
2. modern technology-based service to ease tax compliance fulfillment;
3. tax officers with integrity, competency, and professionalism; and
4. competitive compensation based on performance management system.



Legal Basis:

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

Position





Values



Integrity

Thinking, talking, behaving, and acting properly and righteously according to code of conduct and moral principles.



Professionalism

Working thoroughly and accurately based on the best competencies with full responsibility and high commitment.



Synergy

Building and ensuring productive internal cooperation and harmonious partnership with stakeholders, to produce useful and high quality work.



Service

Providing services wholeheartedly, transparently, quickly, accurately, and safely to meet stakeholders' satisfaction.



Excellence

Performing continuous improvement in every aspect in order to become and give the best.



Legal Basis:

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

Secretariat
General

Assistant of
Minister

Directorate General
of Fiscal Balance

Directorate General
of Budget Financing
& Risk Management

Fiscal Policy Agency

Financial Education
and Training Agency

TASKS

To prepare and to implement the taxation policy in accordance with the provision of legislation.

FUNCTIONS

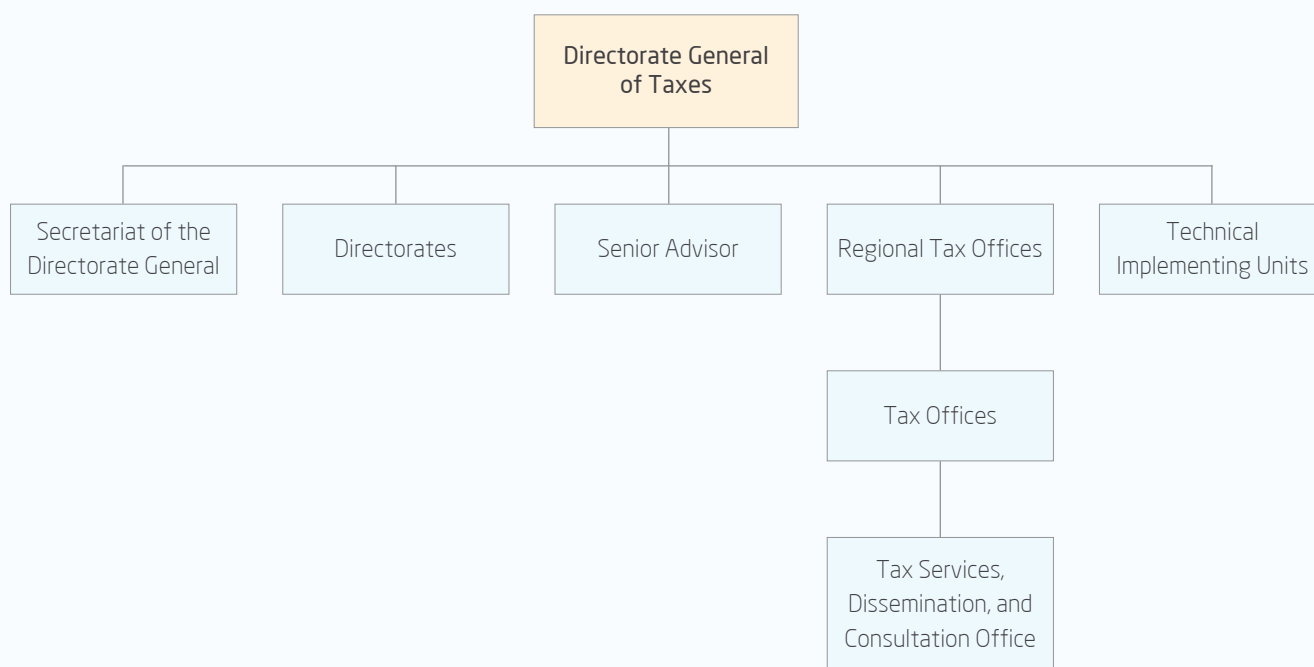
- Preparing the taxation policy;
- Implementing tax policies;
- Preparing taxation norms, standards, procedures, and criterias;
- Providing taxation technical guidance and supervision;
- Performing monitoring, evaluation, and reporting in taxation;
- Performing the administration of DGT; and
- Performing other functions assigned by the Minister of Finance.



Legal Basis:

- Presidential Regulation No. 28 Year 2015 regarding the Ministry of Finance.
- Minister of Finance Regulation No. 234/PMK.01/2015 regarding Organization and Procedures of the Ministry of Finance.

Organizational Structure





Overall, DGT organization is divided into two major sections consist of head office and operational office. The head office runs some functions namely formulating policies and facilitating technical and administration support (employment, finance, and utilities) with limited operational function activities. Meanwhile, the operational office runs technical operational and/or technical support functions.

HEAD OFFICE

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

Unit/Position	Task
Secretariat of the Directorate General	To coordinate the task implementation and to guide as well as to provide administrative supports to all units within DGT.
Directorate of Taxation Regulations I	To formulate and to 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 to implement policies and technical standardization in Income Tax regulations, legal assistance, and harmonization of tax regulations.
Directorate of Tax Audit and Collection	To formulate and to implement policies and technical standardization in tax audit and collection.
Directorate of Law Enforcement	To formulate and to implement the policy and technical standardization in tax law enforcement.
Directorate of Tax Extensification and Valuation	To formulate and to implement policies and technical standardization in tax base broadening and valuation.
Directorate of Tax Objections and Appeals	To formulate and to implement policies and technical standardization in tax objections and appeals.
Directorate of Tax Potential, Compliance, and Revenue	To formulate and to implement policies and technical standardization in tax potential, compliance, and revenue.
Directorate of Dissemination, Services, and Public Relations	To formulate and to implement policies and technical standardization in tax information disseminations, services, and public relations.
Directorate of Tax Information Technology	To formulate and to implement policies and technical standardization in taxation information technology.
Directorate of Internal Compliance and Apparatus Transformation	To formulate and to implement policies and technical standardization in internal compliance and apparatus transformation.
Directorate of Information and Communication Technology Transformation	To formulate and to implement policies and technical standardization in information and communication technology transformation.
Directorate of Business Process Transformation	To formulate and to implement policies and technical standardization in business process transformation.
Directorate of International Taxation	To formulate and to implement the policy and technical standardization in international taxation.



Directorate of Tax Intelligent	To formulate and to implement the policy and technical standardization in tax intelligent.
Senior Advisor of Tax Extensification and Intensification	To review and to examine issues in tax base broadening and intensification as well as to provide expertise solution.
Senior Advisor of Tax Supervision and Law Enforcement	To review and to examine issues in tax supervision and law enforcement as well as to provide expertise solution.
Senior Advisor of Human Resources Development	To review and to examine issues in human resources development as well as to provide expertise solution.
Senior Advisor of Tax Services	To review and to examine issues in tax services as well as to provide expertise solution.

OPERATIONAL OFFICE

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

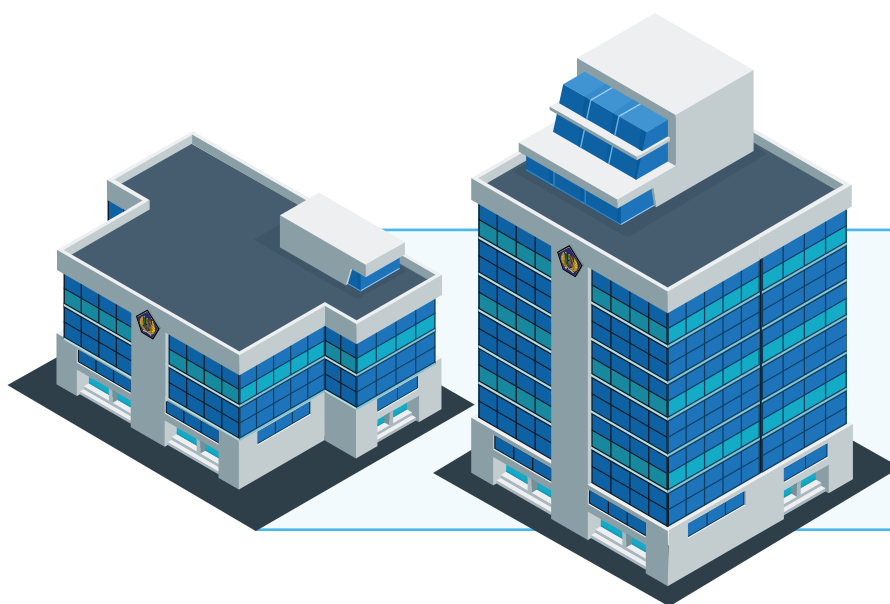
DGT Regional Tax Office performs tasks of coordinating, controlling, analyzing, and evaluating Tax Office operations, as well as providing elucidation of the Head Office policies. The types of Regional Tax Office are:

- Large Taxpayers Regional Tax Office and Jakarta Special Regional Tax Office, both are located in Jakarta; and
- Other Regional Tax Offices located throughout Indonesia besides Large Taxpayers Regional Tax Office and Jakarta Special Regional Tax Office.

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

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

Tax Service, Dissemination, and Consultation Offices is established to deliver tax services, tax information disseminations, and consultations to taxpayers/communities residing in remote areas unreachable by Tax Offices.



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

- a. Taxation Data and Document Processing Center, located in Jakarta, implements tasks of receiving, scanning, recording, quality assurance processing result, data back up, data transfer, and storing tax documents;
- b. Taxation Data and Document Processing Office, located in Makassar and Jambi, implements tasks of receiving, scanning, data back up, data transfer, and storing tax documents;
- 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 Office, located in Jakarta, implements tasks of providing taxation general information, taxation information dissemination in order to improve service quality, and complaint management.

Total DGT Operational Offices, 2015	
Type	Total
Regional Tax Office	33
Large Taxpayers Office	4
Medium Taxpayers Office	28
Small Taxpayers Office	309
Tax service, Dissemination, & Consultation Office	207
Technical Implementing Units	5
Total	586

MANAGEMENT DISCUSSION AND ANALYSIS



44

STRATEGIC PLAN 2015–2019

48

STRATEGIC MAP 2015

49

ACHIEVEMENT OF KEY PERFORMANCE
INDICATORS AND STRATEGIC
INITIATIVES 2015

52

SIGNIFICANT ACHIEVEMENTS OF
INSTITUTIONAL TRANSFORMATION
2015

53

CORE BUSINESS FUNCTION OVERVIEW

85

SUPPORTING FUNCTIONS OVERVIEW

107

FINANCIAL OVERVIEW

117

PERFORMANCE TARGET 2016



VOLUNTARY COMPLIANCE IS A VERY IMPORTANT THING, SINCE THE IMPOSITION OF ADMINISTRATIVE PENALTIES ARE NOT INTENDED TO INCREASE REVENUE. THIS HAS ALWAYS BEEN CAMPAIGNED BY DGT SO THAT TAXPAYERS MIGHT TAKE ADVANTAGE OF THE GUIDANCE YEAR OF TAXPAYERS COMPLIANCE 2015 PROGRAM. THUS, TAXPAYERS MIGHT REARRANGE THEIR TAX OBLIGATIONS AND COMMENCE THE TAX-ABIDING ATTITUDE.





Strategic Plan 2015–2019

Towards Organizational Excellence and Continuous Performance Improvement in Collecting Tax



As part of the implementation of the National Development Planning System, in 2015 the Director General of Taxes set DGT Strategic Plan Year 2015—2019 through the Director General of Taxes Decree No. KEP-95/PJ/2015 which was the medium-term strategic planning document for a period of five years. The strategic planning document included the establishment and elaboration of the vision and mission, policy objective, destination statement, strategic objectives and key performance indicators, as well as DGT strategic initiatives and programs.



Ministry of Finance Policy Objective 2015 - 2019 concerning DGT

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

DGT Destination Statement 2015–2019

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

* Including 1 percent of local tax

DGT Policy Objective 2015–2019

Year 2015	Guidance Year of Taxpayers Compliance
Year 2016	Law Enforcement
Year 2017	Reconciliation
Year 2018	Synergy of Government Agencies, Institution, Association, and Other Parties
Year 2019	State Budget Self-Reliance

Some aspects considered in the process of preparing the DGT Strategic Plan included the potential of DGT as well as the problems and challenges faced by the DGT. The results of the evaluation by the Inspectorate General of the Ministry of Finance on the Strategic Plan document of the previous period, which was 2012—2014, also used as one element of improvements to be accommodated within the DGT Strategic Plan Year 2015—2019. In order to synchronize to avoid duplication of activities and chronological inconsistencies/ implementation stages, the Ministry of Finance Organizational Transformation Blueprint 2014—2025 related to the theme of taxation was used as a reference in the DGT Strategic Plan Year 2015—2019.



DGT Strategic Objectives and Strategic Initiatives Year 2015—2019		Key Initiatives Ministry of Finance Organizational Transformation Blueprint 2014—2015
Strategic Objectives	Strategic Initiatives	
1. Optimum tax revenue	- (There is no strategic initiatives in the Strategic Objectives of Stakeholder Perspective and Customer Perspective)	-
2. Delivery of public service		
3. High level of taxpayers compliance		
4. Excellent services	1. Taxpayers Migration to e-Filing	Initiative 11: Migrating Taxpayers to e-Filing
	2. Drastically improving the call center capacity	Initiative 12: Drastically increasing the call center capacity
	3. Expansion of the website functionality	Initiative 13: Expanding functionality of website
5. Improvement on tax dissemination and public relation effectiveness	4. Launching the integrated communication strategic	Initiative 7: Launching the integrated communication strategic
6. Improvement on tax extensification	5. Reaching the informal economic through end-to-end approach	Initiative 2: Pursuing the informal economic through an end-to-end approach
	6. Refinement of the taxpayers extensification	-
7. Improvement on taxpayers supervision	7. Improving the segmentation and taxpayers coverage model	Initiative 1: Improving the segmentation and coverage model of small taxpayers
	8. Improving the VAT administration system	Initiative 3: Revamping the VAT administration system
	9. Preparing the taxpayers compliance risk management model	Initiative 4: Developing a predictive, risk-based compliance and model linked to business processes
	10. Improving the intensification of tax collection	-
8. Improvement on tax audit effectiveness	11. Improving the tax audit effectiveness	Initiative 5: Improving tax audit and tax collection effectiveness
9. Improvement on law enforcement effectiveness	12. Ensuring the quality and consistency of law enforcement	Initiative 6: Ensuring the quality and consistency of law enforcement
	13. Improving the collection effectiveness	Initiative 5: Improving the audit and collection effectiveness
	14. Selective law enforcement to give deterrent effect to taxpayers (accounts blocking, abroad travelling prevention, gijzeling, and investigation)	-



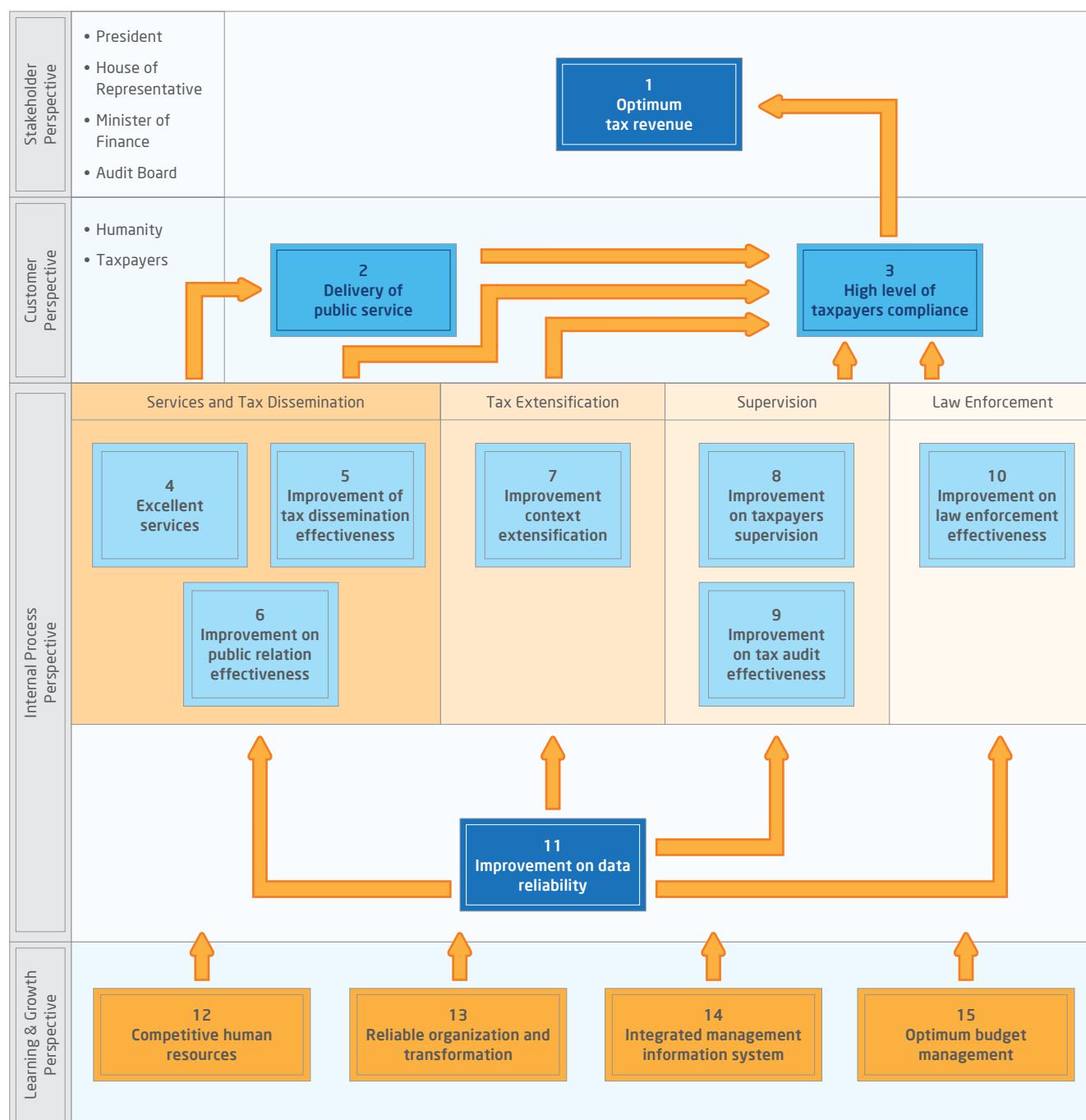
DGT Strategic Objectives and Strategic Initiatives Year 2015—2019		Key Initiatives Ministry of Finance Organizational Transformation Blueprint 2014—2015
Strategic Objectives	Strategic Initiatives	
10. Improvement on data reliability	15. Systematically involving a third party for data collection, law enforcement, and taxpayers outreach	Initiative 8: Systematically engaging a third party for data collection, law enforcement, and taxpayers outreach
	16. Improving the Tax Office	Initiative 9: Enhancing the Tax Office
	17. Selectively extending the reach of Data Processing Center and increasing the data acquisition capability	Initiative 10: Selectively increasing Data Processing Center coverage and improving data capturing capabilities
11. Reliable organization and transformation	18. Organizational strengthening	Initiative 14: Re-aligning the functional staff and selectively increasing the capacity
		Initiative 15: Restructuring the organization
		Initiative 16: Securing flexibilities needed for the transformation

With the strategic planning document, it is expected that all the elements in the DGT are ready to face the challenges and threats as well as critical to see and to take advantage of existing opportunities. Various policies and programs within the DGT Strategic Plan Year 2015 – 2019 which will be implemented by the DGT is also expected to reduce the complexity of problems that arise in the process of organizational transformation.





Strategic Map 2015



The Strategic Map is a dashboard that maps the organization's strategic objectives within a framework of causal links that describe the whole journey of DGT strategy in realizing the vision and mission. DGT Strategic Map in 2015 consists of 15 strategic objectives whose topic refers to the DGT Strategic Plan 2015–2019 with the addition of mandatory topics from the Ministry of Finance or the needs of adjustment as a consequence of organizational dynamics.



Achievement of Key Performance Indicators and Strategic Initiatives 2015

The establishment of Performance Contract for all employees of the DGT as the implementation of performance management becomes a routine event held earlier in the year. Performance Contract for employees contains several components, among others, the statement of ability to conduct tasks, target of Key Performance Indicators (KPI), and Strategic Initiatives. KPI is a measure of success in achieving strategic objectives or performance of the organization, while the Strategic Initiatives are activities used as a way to achieve the KPI target thus affected the achievement of strategic objectives.

Performance Contract signed by the Director General of Taxes and the Ministry of Finance provides target of KPI and Strategic Initiatives for echelon I units of DGT.

Achievements of Key Performance Indicators 2015

No.	Key Performance Indicators	Target	Realization	Achievement
Strategic Objective 1: Optimum tax revenue				
1.	Percentage of tax revenue realization	100.00%	81.97%	81.97
Strategic Objective 2: Delivery of public services				
2.	Service user satisfaction index	3.91	3.87	98.98
3.	DGT service user satisfaction level	72.00	80.34	111.58
Strategic Objective 3: High level of taxpayers compliance				
4.	Percentage of taxpayers compliance level	70.00%	60.00%	85.71
Strategic Objective 4: Excellent service				
5.	Total Tax Return filing through e-Filing	2,000,000 SPT	2,686,469 SPT	120.00
Strategic Objective 5: Improvement of tax dissemination effectiveness				
6.	Effectiveness level of tax dissemination	72.00	79.90	110.97
Strategic Objective 6: Improvement on public relation effectiveness				
7.	Effectiveness level of public relation	72.00	80.95	112.43
Strategic Objective 7: Improvement on tax extensification				
8.	Percentage of new taxpayers from extensification which pay taxes	100.00%	50.88%	50.88
Strategic Objective 8: Improvement on taxpayers supervision				
9.	Percentage of followed-up Tax Return appeals	100.00%	153.21%	120.00
Strategic Objective 9: Improvement on tax audit				
10.	Audit coverage ratio	100.00%	109.18%	109.18
11.	Effectiveness level of tax audit	87.00%	92.94%	106.83
12.	Percentage of successful implementation of Joint Audit	72.00%	101.43%	120.00



No.	Key Performance Indicators	Target	Realization	Achievement
Strategic Objective 10: Improvement on law enforcement effectiveness				
13.	Percentage of investigation findings declared complete by the Attorney (P-21 status)	42.00%	72.22%	120.00
14.	Total of tax arrears collection	Rp20.00 trillion	Rp13.96 trillion	69.80
15.	Total of gijzeling proposals	31	38	120.00
Strategic Objective 11: Improvement on data reliability				
16.	Percentage of punctual Annual Income Tax Return processing	85.00%	41.99 %	49.40
17.	Percentage of identified external data	25.00%	29.99%	119.96
Strategic Objective 12: Competitive human resources				
18.	Percentage of officials who meet the job competency standards	82.00%	86.03%	104.91
Strategic Objective 13: Reliable organization and transformation				
19.	Organizational health index	72.00	71.00	98.61
20.	Percentage of Organizational transformation initiatives implementation	85.00%	95.00%	111.76
Strategic Objective 14: Integrated management information system				
21.	Percentage of completion on information system module development	100.00%	96.69%	96.69
Strategic Objective 15: Optimum budget management				
22.	Percentage of budget absorption and spending output	95.00%	96.08%	101.14
Organizational Performance Score				95.77

Notes:

- Data based on the Minister of Finance Decree No. 204/KMK.01/2016 regarding Organization Performance Score of Ministry and Echelon I Unit in the Ministry of Finance Year 2015, except for the KPI of percentage of tax revenue realization.
- The percentage of tax revenue realization based on DGT Financial Report Year 2015 (Audited).
- Maximum KPI achievement index is 120 percent in accordance with the Minister of Finance Decree No. 467/KMK.01/2014 regarding Performance Management in the Ministry of Finance.



Achievement of Strategic Initiatives

2015

No.	Strategic Initiatives	Output/Outcome	Implementation Period	Status	Description
1.	Appointment of taxpayers as Application Service Provider (ASP) for Tax Return filing both for its employees and customers	Appointment of taxpayers as ASP	March	Done	Five companies have been appointed as ASP through stipulation of the Director General of Taxes Decree
2.	Development of integrated data utilization and monitoring system nation-wide	Information system module	April	Done	The piloting of Administration Guidelines of Data Management and Monitoring module has been implemented as a monitoring function on 16 Tax Offices
3.	Stipulation of Director General of Taxes Circular Letter regarding tax audit by non-functional staff	Circular Letter	April	Done	Director General of Taxes Circular Letter regarding tax audit by Tax Auditor has been signed on 2 April 2015
4.	Increasing the number of tax auditors	Addition of tax auditors	April	Done	Tax Auditors have been appointed based on Director General of Taxes Circular Letter No. SE-27/PJ/2015
5.	Developing an integrated management information system from audit, objection, appeal, review, and collection	Information system module	June	Done	Article 36 Objection Module and Appeal Module have been developed
6.	Appointment of new Civil Servant Investigators	Increase of Civil Servant Investigators	April-December	Done	New Civil Servant Investigators have been appointed based on the Minister of Law and Human Rights Decree Number AHU-59. AH.09.01 Year 2015 on 11 December 2015
7.	Expansion of Taxation Data and Document Processing Center and Taxation Data and Document Processing Office working area	Stipulation of Taxation Data and Document Processing Center and Taxation Data and Document Processing Office working area expansion	April	Done	The issuance of Director General of Taxes Regulation regarding the Trial of Expansion and Implementation of Taxation Data and Document Processing Office to All Tax Offices throughout Indonesia

Note:

DGT Strategic Initiatives achievement in 2015 was submitted at the Board Meeting of Ministry of Finance on Performance Achievement Evaluation 2015 on 19 January 2016.



Significant Achievements of Organizational Transformation 2015

Initiative 1 Improving segmentation and coverage model of small taxpayers	Implementation of tax payment via Mini ATM discussion on page. 73
	Mobile tax unit pilot test at Ketapang Tax Office discussion on page. 88
Initiative 2 Pursuing the informal economy through an end-to-end approach	Dissemination trial in the form of business development service with the focus on e-commerce discussion on page. 79
Initiative 3 Revamping the VAT administration system	Expansion of the implementation of electronic tax invoices (e-Tax Invoice) discussion on page. 98
Initiative 4 Developing a Predictive and Risk-based Compliance Model related to Business Process	The trial of risk engine output utilization on the investigation and monitoring function as a development of compliance risk management discussion on page. 95
Initiative 5 Improving tax audit and tax collection effectiveness	
Initiative 6 Ensuring quality and consistency of law enforcement	Development of integrated Objection and Appeal Module in DGT Information System discussion on page. 95
Initiative 7 Launching an integrated communications strategy	Incessant publication on the implementation of law enforcement in taxation discussion on page. 66, 67, dan 99
Initiative 8 Systematically engaging third party for data collection, law enforcement, and taxpayers outreach	Synchronization of Tax Identification Number and Single Identification Number data discussion on page. 102
Initiative 9 Enhancing the tax offices	Improvement of the document management system in Tax Offices discussion on page. 87
Initiative 10 selectively increasing Data Processing Center coverage and Improving the data capturing capabilities	Expansion of DPC working area and addition of Tax Return type processed by DPC discussion on page. 88
Initiative 11 Migrating taxpayers to e-Filing	2,687,648 Tax Returns of 2 million Tax Returns target had been filed via e-Filing discussion on page. 96
Initiative 12 Drastically increasing call center capacity	Implementation of Kring Pajak Academy and utilization of masking number at outbond call center discussion on page. 74



Initiative 13 Expanding functionality of website	Launching of tax website with new look and segmented content discussion on page. 100
Initiative 14 Re-aligning functional staff and selectively increasing capacity	Separation of monitoring and consultation service function on Account Representative discussion on page. 87
Initiative 15 Restructuring the organization	Organization restructuring of DGT Head Office and establishment of Ministry of Finance's Expert Staff in Taxation discussion on page. 85
Initiative 16 Securing flexibilities needed for the transformation	Delegation of partial authority of Ministry of Finance in Human Resources sector and the imposition a competitive compensation for DGT employees discussion on page. 90

Core Business Function Overview

A. ISSUANCE OF TAX REGULATIONS

Some of tax regulations were issued in 2015 to regulate the following things.

1. THE ANNULMENT OF COLLECTION INTEREST PENALTY

In 2015 the government issued a taxation policy in the field of taxation in order to encourage taxpayers to pay off the tax debt as an attempt to increase state revenues. As stipulated in the Minister of Finance Regulation No. 29/PMK.03/2015, the Ministry of Finance set the annulment of administrative penalty of Article 19 paragraph (1) of the Law on General Provisions and Tax Procedures (known as collection interest penalty) if:

- a. Taxpayers pay off tax debt accrued before 1 January 2015; and
- b. full payment is required prior to 1 January 2016.

The regulation came into effect on 13 February 2015.



2. DEDUCTION OR ANNULMENT OF ADMINISTRATIVE PENALTY FOR FILING OVERDUE TAX RETURN, TAX RETURN AMENDMENT, AND LATE TAX PAYMENT OR REMITTANCE

In line with the issuance of The Minister of Finance Regulation No. 91/PMK.03/2015 regarding the Deduction or Annulment of Administrative Penalty for Overdue Tax Return Filing, Tax Return Amendment, and Late Tax Payment or Remittance, the government provides a great chance as well as encourages taxpayers to register themselves, to submit their Tax Return, to amend their Tax Return, and to pay their taxes by providing an incentive of administrative penalty deduction or annulment either in the form fine or interest penalties. This regulation came into effect on 4 May 2015.

The benefit of this incentive is provided for:

- a. Unregistered taxpayers who subsequently register themselves to get Tax Identification Number and file their Tax Return as well as pay their tax payable;
- b. Registered Taxpayers (have Tax Identification Number) but has never filed Tax Return; and
- c. Registered Taxpayers and has filed their Tax Return, and subsequently make their Tax Return Amendment and pay their tax payable

The scope of this incentive includes the Annual Income Tax Return for Taxable Year of 2014 and earlier and/or Income Tax/VAT Tax Return for the period of December 2014 and earlier.

The deduction or annulment of administrative penalty under this regulation is limited to:

- a. late submission of Annual Income Tax Return for Taxable Year of 2014 and earlier and/or for Periodic Tax Return for the period of December 2014 and earlier;
- b. late payment of tax payable according to Annual Income Tax Return for Taxable Year of 2014 and earlier;
- c. late payment of tax payable for a certain time or tax period as stated in the Periodic Tax Return for period of December 2014 and earlier; and
- d. correction made, to Annual Income Tax Return for Taxable Year of 2014 and Periodic Tax Return for the period of December 2014 and prior that resulted more tax payable, by taxpayers based on their own accord;

that carried out in 2015.

27,063

The number of application for Deduction or Annulment of Administrative Penalty based on The Minister of Finance Regulation No. 91/PMK.03/2015



Note:

Data as of December 2015



3. FIXED ASSETS REVALUATION FOR TAXATION PURPOSE

In order to maintain macroeconomic stability and to promote economic growth with the turmoil condition both in the financial market and exchange rate, and in order to provide fiscal stimulus, the government issued a policy in Income Tax by stipulating The Minister of Finance Regulation No. 191/PMK.010/2015 regarding Fixed Assets Revaluation for Taxation Purpose for the application submitted in 2015 and 2016. This regulation came into effect on 20 October 2015.

Fixed assets revaluation incentive provides three different rates and it is final. The rate is differentiate according to the time (period) of taxpayers' application for this incentive. The rate is imposed on gain derived from revaluation or estimated revaluation value according to taxpayers. In case taxpayers has carry out revaluation prior to this regulation enactment, revaluation value shall be based on value derived from Public Appraisal Service which is assets value over the original book value.

Taxpayers who eligible for this incentive are domestic corporate taxpayers, permanent establishment, individual taxpayers who conducted bookkeeping (including taxpayers with permission granted to conduct bookkeeping in English and US dollar), and the taxpayers, who do not exceed a period of five years from the last revaluation, at the time of revaluation value determined by the Public appraisal Service or by an appraiser in accordance with The Minister of Finance Regulation No. 79/PMK.03/2008.

Result of Fixed Assets Revaluation Incentive		2015
Type of Taxpayers	Total Taxpayers Who Paid	Total Final Income Tax Paid (Rp)
Corporate Taxpayers	2,026	20,099,228,125,442
Individual Taxpayers	23	7,457,327,485
Total	2,049	20,106,685,452,927
Notes: <ul style="list-style-type: none"> • Data from Tax Revenue Dashboard as of 5 October 2016 • Amount of Final Income Tax is the payment of Final Income Tax with payment code KJS 416 (Fixed Assets Revaluation) for the period of October–December 2015 • There were possibility of taxpayers who mispaid (should not for Final Income Tax KJS 416) 		



The delivering a variety of tax incentives through the Guidance's Year of Taxpayers Compliance 2015 was intended to be a booster for taxpayers to increase their compliance to the provisions of tax laws and regulations. For that purpose, DGT actively continues to urge the public and taxpayers to take advantage of this opportunity and at the same time to provide positive support in achieving state revenues target.



4. DEDUCTION OF ADMINISTRATIVE PENALTY ON NOTICE OF TAX ASSESSMENT, NOTICE OF LAND AND BUILDING TAX PAY ASSESSMENT, AND/OR NOTICE OF TAX COLLECTION BASED ON THE RESULT OF TAX AUDIT, VERIFICATION, OR EXAMINATION ON LAND AND BUILDING TAX

Another tax policy in providing tax incentive which was issued in 2015 was The Minister of Finance Regulation No. 197/PMK.03/2015 which came into effect on 2 November 2015. According to this regulation, the Director General of Taxes may deduct the administrative penalty at the request of taxpayers in terms of administrative penalty imposed due to taxpayers negligence or not because of their mistake. One of the requirements to acquire this incentive is that taxpayers are required to pay off their tax principal as stated in the Notice of Tax Assessment in 2015 and do not file any tax legal attempts.

5. CHANGES IN NON-TAXABLE INCOME BRACKET

In order to increase the people purchasing power and to promote national economic growth by escalating people consumption, the Minister of Finance issued The Minister of Finance Regulation No. 122/PMK.010/2015 regarding the Increment of Non-Taxable Income Bracket which came into effect on 29 June 2015.

The comparison on non-taxable income before and after implementation of Minister of Finance Regulation No. 122/PMK.010/2015 is explained in the table below.

Non-Taxable Income Bracket		
Non-Taxable Income Bracket	Previously (Regulation No. 162/ PMK.011/2012)	Currently (Regulation No. 122/ PMK.010/2015)
Individual Taxpayers	Rp24,300,000.00	Rp36,000,000.00
Additional for Married Taxpayers	Rp2,025,000.00	Rp3,000,000.00
For each additional dependent (maximum 3 persons)	Rp2,025,000.00	Rp3,000,000.00
Additional for wife whose joined income with her husband	Rp24,300,000.00	Rp36,000,000.00

Although enacted on 29 June 2015, the regulation came into effect on the Taxable Year of 2015, thus would lead to the following consequences:

- calculation and payment of Income Tax Article 21 and the filing Periodic Tax Return of Income Tax Article 21 for the periods of July to December 2015 should be calculated based on Non-Taxable Income Bracket pursuant to The Minister of Finance Regulation No. 122/PMK.010/2015;
- Income Tax Article 21 for periods of January to June 2015 which has been calculated, paid, and filed based on the Non-Taxable Income Bracket pursuant to The Minister of Finance Regulation No. 162/PMK.011/2012 should be amended, and in the event of overpaid, it could be compensated from July 2015; and
- calculation of Income Tax Article 21 payable as stated in the Periodic Tax Return of Income Tax Article 21 for the periods of January to June 2015 as referred to the point b is carried out pursuant to The Minister of Finance Regulation No. 122/PMK.010/2015.



6. BROADENING OBJECTS OF INCOME TAX ARTICLE 23

In 2015 the Minister of Finance issued The Minister of Finance Regulation No. 141/PMK.03/2015 set the extension of Article 23 Income Tax objects by adding the following:

- a. experts to become the service provider and/or outsourcing services;
- b. advertising services so that it become venue provider and/or time provider in mass media;
- c. 35 types of other services as tax objects;
- d. 24 supporting services in oil and gas mining sector; and
- e. 5 types of mining services and supporting services in mining sector other than oil and gas.

The regulation came into effect on 26 August 2015.

7. DEDUCTION OF CORPORATE INCOME TAX

In order to increase investment, especially in a pioneer industry, the government issued a tax holiday policy, by making changes to the provisions that aimed to create relaxation and simplification to the incentive provisions, as stated in The Minister of Finance Regulation No. 159/PMK.10/2015. This regulation came into effect on 16 August 2015.

Main topics set forth in the regulation include:

- a. broadening pioneer industry scope to 9 types of industry from initially only 5 type of it;
- b. granting period extension for the tax holiday incentive;
- c. reducing the capital investment plans for specific industries;
- d. simplifying procedures for tax holiday application; and
- e. providing tax allowance for taxpayers whose tax holiday application was rejected, in so far it meets the requirements of Government Regulation No. 18 Year 2015.

8. STIPULATION OF DEBT TO EQUITY RATIO FOR INCOME TAX CALCULATION PURPOSE

The Minister of Finance issued The Minister of Finance Regulation No. 169/PMK.10/2015 regarding Stipulation of Debt to Equity Ratio for Income Tax Calculation Purpose. Although enacted on 9 September 2015, this regulation comes into effect on Taxable Year of 2016. As for the matters governed by this regulation includes, among others:

- a. the debt to equity ratio is set at a maximum of four compared to one (4:1); and
- b. the provision of debt to equity ratio is excluded for:
 - 1) banking taxpayers;
 - 2) financing institution taxpayers;
 - 3) insurance and reinsurance taxpayers;
 - 4) taxpayers who carried out business in oil and gas sector, general mining, and other mining with profit sharing contract, work contract or mining concession cooperation agreement, and in such a contract or agreement that arrange or include the provision of debt to equity ratio; and
 - 5) taxpayers who are subject to Final Income Tax for their overall income pursuant to its regulation; and
 - 6) taxpayers who carried out business in the infrastructure sector.



9. PROCEDURES OF TAX IDENTIFICATION NUMBER REGISTRATION, TAXABLE PERSON FOR VAT PURPOSE CONFIRMATION, TAX IDENTIFICATION NUMBER TERMINATION, AND TAXABLE PERSON FOR VAT PURPOSE ANNULMENT

The Minister of Finance issued Regulation No. 182/PMK.03/2015 regarding the Procedures of Tax Identification Number Registration, Taxable Person for VAT Purpose Confirmation, Tax Identification Number Termination, and Taxable Person for VAT Purpose Annulment substituting The Minister of Finance Regulation No. 73/PMK.03/2012. The regulation came into effect on 30 September 2015.

Principal changes set out in The Minister of Finance Regulation No. 182/PMK.03/201, namely:

- a. the completion period of application for:
 - 1) confirmation of taxable person for VAT purpose within 10 working days at the longest from the date of the application is completely received; and
 - 2) issuance of Tax Identification Number one working day at the longest from the date of the application is completely received;
- b. the application for taxable person for VAT purpose confirmation is carried out by examining and ensuring the taxpayer's business location and activity;
- c. the procedure for issuing Tax Identification Number and/or confirming taxable person for VAT purpose ex officio is carried out by tax audit;
- d. Tax Identification Number termination and taxable person for VAT purpose annulment either by taxpayers request or by official is based on tax audit result;
- e. focus on the application by electronic first and then followed by written application for: Tax Identification Number registration, taxable person for VAT purpose confirmation, Tax Identification Number termination and annulment of taxable person for VAT purpose; and
- f. in general, the documents to apply for Tax Identification Number registration, taxable person for VAT purpose confirmation, Tax Identification Number termination and annulment of taxable person for VAT purpose, should meet subjective and objective requirements.

10. PROCEDURE OF NON-PAYABLE OVERPAYMENT REFUND FOR NON-PAYABLE TAX

The Minister of Finance issued Regulation No. 187/PMK.03/2015 regarding the Procedure of Overpayment Refund for Non-Payable Tax. The regulation came into effect on 30 September 2015 which also revoked The Minister of Finance Regulation No. 10/PMK.03/2013. The application could be filed in the event of:

- a. there is tax payment over non-taxable objects;
- b. there is tax overpayment made by the taxpayers due to payment for import tax ;
- c. there is an error in tax withholding that resulted tax withheld is greater than it should be withheld;
- d. there is an error in tax withholding for non-taxable withheld objects; or
- e. there is an excess of withholding tax due to the implementation of tax treaty for foreign tax subject.



11. VAT EXEMPTION ON IMPORT AND/OR DELIVERY OF CERTAIN TAXABLE GOODS CLASSIFIED AS STRATEGIC GOODS

In November 2015 the government issued an incentive policy for VAT exemption on import and/or delivery of certain taxable goods classified as strategic goods. The policy was formulated in the Government Regulation No. 81 Year 2015 on VAT Exemption on import and/or delivery of certain taxable goods classified as strategic goods which came into effect on 8 January 2016.

Subject matters set forth in Government Regulation No. 81 Year 2015 are as follows:

- a. details of 9 criteria/groups of certain taxable goods classified as strategic in which the import is exempted from VAT imposition;
- b. details of 11 criteria/group of certain taxable goods classified as strategic in which the delivery is exempted from VAT imposition;
- c. input tax related to the delivery of taxable goods classified as strategic which could not be credited;
- d. exemption incentive from VAT imposition is granted with or without Notice of Tax Exemption in accordance with the criteria/group of taxable goods;
- e. in the case of VAT payable on the import or delivery of certain taxable goods classified as strategic has been collected or paid then:
 - 1) VAT collected should be paid to the State Treasury;
 - 2) VAT paid on the acquisition of taxable goods by the taxable buyer or non-taxable buyer, could be credited in accordance with the tax regulation; and
- f. These particular strategic taxable goods which have been exempted from AT imposition within a period of four years since the import and/or acquisition, if however:
 - 1) used not in accordance with the original purpose; or
 - 2) transferred to other party either partially or completely;then VAT that has been exempted from the import and/or the acquisition of taxable goods should be paid.





B. POTENTIAL TAX OPTIMIZATION

1. TAX EXTENSIFICATION

Tax extensification in 2015 was performed to broaden tax base by targeting taxpayers with real tax potential, thus allow them to deliver positive contribution for tax revenue.

The measurement of tax extensification performance was prepared by assessing the indicator of additional new taxpayers who pay their taxes and file their Annual Tax Returns as a result of tax extensification.

Tax Extensification Performance		2015	
Indicator	Target	Realization	Achievement
New taxpayers resulted from tax extensification	300,000	439,419	146.47%
Extra Effort of tax extensification (Rp)	40,000,000,000,000	24,934,108,766,415	62.34%
Annual Tax Return filed by new taxpayers resulted from tax extensification	842,411	824,868	97.92%
Tax paid by new taxpayers resulted from tax extensification	300,000	152,640	50.88%
Source: DGT Information System			

DGT programs in 2015 which supported tax extensification performance includes:

- tax extensification for individual taxpayers who conduct business and/or profession based on demographich data (ID Number/e-KTP);
- tax extensification by prioritizing dominant economic sector;
- synergy and cooperation with government agencies, insitutions, associations, and other parties in order to strengthen the database for preparing Tax Extensification Target List;
- observation/canvassing of potential locations and new business growing;
- educational activities and information dissemination for new taxpayers by delivering notification letter and Triple One program;
- optimization of Tax Services, Dissemination, and Consultation Office role in tax extensification activities;
- increasing tax compliance by encouraging new taxpayers to use e-Filing; and
- data collection, mapping, and valuation of Land and Building Tax Objects for Plantation, Forestry, Mining, and Other Sectors.

Starting in 2015 the optimization of tax extensification was also conducted by mapping individual or corporate taxpayers locations as well as objects of Land and Building Tax with geotagging method using ECTag application. Data collected by ECTag include Tax Identification Number, taxpayers name/trademark, address, the type of sites utilization, and photos of locations.



In general, geotag data (coordinates) would be added automatically when inputting other data such as when pictures are captured. ECTag applying the concept of points of interest (Pol) to add or to specify taxpayers location, by marking directly the location of taxpayers on the map in application.

ECTag is part of a taxation geographical information system. This system is expected to support services improvement and supervision for taxpayers, as well as law enforcement. Pol, which describes the location of the taxpayer, is the key of this system so that the utilization of it could be optimized. Thus DGT also carries out cooperation with external parties to add Pol massively, such as cooperation with the State Electricity Enterprise that has conducted geotagging to its customers, the National Land Agency, and other external parties.

Result of GeoTagging		2015
Poin of Interest		Total
With Tax Identification Number		308,506
Without Tax Identification Number		101,195
Total		409,701
Source: Mapping.pajak.go.id as of 31 December 2015		

2. TAX INTENSIFICATION

Tax potential optimization through tax intensification was carried out by applying risk and IT-based approach that are covered the following activities:

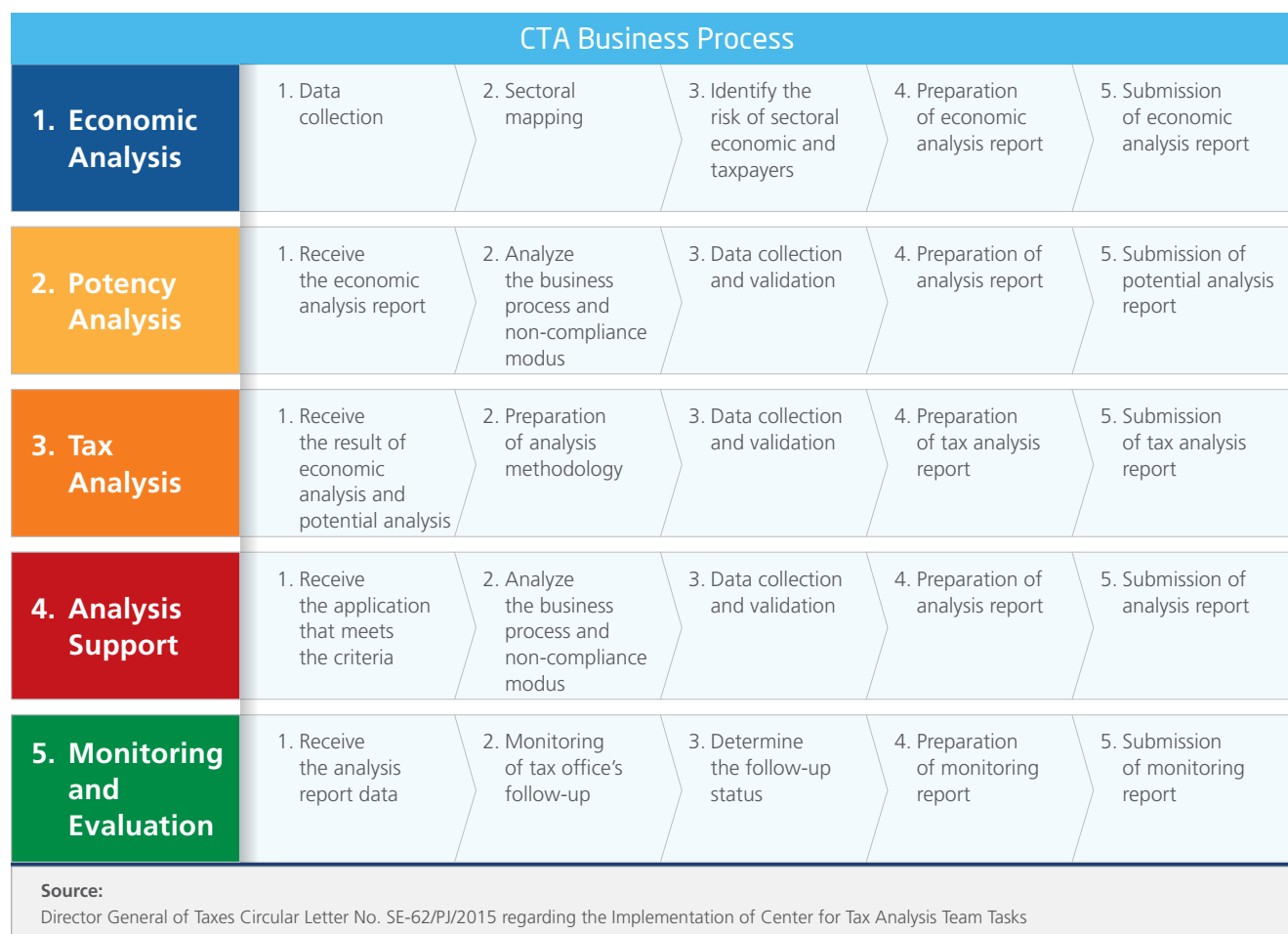
- utilizing internal and external data;
- counseling and consulting especially to the leading sectors such as real estate and construction, trading, mining, plantation, financial services, stock exchange transaction, health/pharmaceutical industry, telecommunication, including small and medium enterprise sector;
- targeting for non-employee individual taxpayers with the focus on notary, celebrities, consultant, accountant, doctor, and lawyer;
- focusing on individual taxpayers who own assets, among others: shareholders, owners of luxury properties, owner of luxurious goods, and brokers;
- optimizing supervision of tax withholding by the treasurers;
- optimizing transaction data monitoring, among others: capital gain, traders, and unreported income; and
- canvassing by all Regional Tax Offices based on tax potential in their working area.

One of DGT breakthrough in tax potential optimization is the implementation of national-scale taxation data analysis conducted by ad hoc team Center for Tax Analysis (CTA). Infrastructure preparation and piloting operation of CTA has been initiated since the end of 2014 and its presence further strengthened by the stipulation of The Minister of Finance Decree No. 609/KMK.03/2015 in May 2015.



CTA duties in order to optimize the tax revenue include:

- a. carrying out extra effort activities in finding tax potential nationwide;
- b. mapping the sectoral tax potential;
- c. identifying business processes and modus operandi of non-compliance taxpayers; and
- d. supporting quality data improvement and its utilization.



Currently the CTA has 65 tax analysts that divided into nine different sectors, namely 1) macroeconomic, 2) the property and construction, 3) individual taxpayers, 4) plantation, 5) financial services, 6) business groups, 7) minings, 8) trade, and 9) fishery. These analysts are under the supervision of Directorate of Tax Potential, Compliance, and Revenue.



CTA Performance

2015

Activity	Output	Outcome
<ol style="list-style-type: none"> 1. Sectoral-based tax potential analysis 2. Coordinating and assisting in technical optimization of tax potential 3. Optimizing third party data utilization 4. Preparing more empirical and accurate monitoring strategy 5. Improving the IT utilization to analyze the taxpayers' risk 	<ol style="list-style-type: none"> 1. Potential Analysis Report 2,223 reports, 3,209 cases with the potential of Rp37.6 trillion 2. Tax Analysis Report Non-compliance modus, recommendation of regulation amendment, sectoral potential mapping, etc. 3. Economic Analysis Report Sectoral macroeconomic analysis, tax gap, tax vs economic performance, potential optimization strategy 2016 4. Prototype of Knowledge Management System Bank Modus "Wikitax" 5. Development of Data Analytic Tools 	<ol style="list-style-type: none"> 1. Increased the tax revenue Rp29.2 trillion has been followed up Rp871 billion has been realized Rp3.2 trillion proposed for audit 2. Improvement of taxpayers' compliance monitoring level 2,223 taxpayers analyzed 1,001 taxpayers advised by AR 3. Recommendation of regulation amendment Tax Invoice, Beneficial Ownership, etc. 4. Faster and more accurate analysis 5. New strategy of tax potential optimization based on macro and micro data
Note: Data as of 31 December 2015	Source: Source: CTA Activity Report 2015	

C. LAW ENFORCEMENT

1. TAX AUDIT

In 2015 DGT implemented tax audit strategies as follows:

a. Special Tax Audit Strategy

DGT conducts Special tax audit to improve the taxpayers compliance. The audit is carried out under the following criteria, namely:

- 1) measured audit, with identified tax potential, known tax bearers' known whereabouts, and taxpayers whose business is still running;
- 2) tax potential identification based on information from quantity and quality data; and
- 3) prioritizing special tax audit proposal received by Regional Tax Office, based on manual risk analysis either conducted by Tax Offices (bottom up) or by Regional Tax Office itself (top down). While at Head Office, special tax audit is carried out based on manual and computerized risk analysis.

b. National-scale Tax Audit Strategy

The main targets of this special tax audit are:



- 1) corporate taxpayers, tax audit is focused on taxpayers who abuse tax treaty, taxpayers in oil and gas mining and coal mining, taxpayers who conduct Transfer Pricing, and major trading companies; and
- 2) individual taxpayers, tax audit is focused on prominent people, individual with medium and high income, and certain professions.

c. Quality Improvement Strategy

To produce a good quality output of audit, DGT carries out the following steps:

- 1) improvement of auditor competence through technical assistance, in-house training, workshop, e-learning, and on-the-job training;
- 2) peer review assessment is employed in all Large Taxpayers Office and Medium Taxpayers Office as well as 20 percent total amount of Small Taxpayers Offices; and
- 3) In order to control tax audit administration, every part of the DGT involved have to ensure that any audit process undertaken in accordance with the respective tasks and responsibility, and all activities should be well-documented in the system.

Tax Audit Performance		2015
Description	Target	Realization
Completion (Tax Audit Report)	43,709 reports	33,612 reports
Revenue from tax audit (Rp)	73,500,000,000,000	38,740,867,724,405
Refund discrepancy (Rp)		8,888,605,123,438
Total (Rp)		47,629,472,847,843
Notes: <ul style="list-style-type: none"> • Tax audit other than all taxes of Corporate Annual Income Tax Return was converted so that equivalent to the audit of all taxes of Corporate Annual Income Tax Return • Refund discrepancy is the amount of tax that could be sustained by tax auditors at the application of refund claim in Tax Return by the taxpayers. • Source: Application of Tax Audit Report as of 4 March 2016 		

2. TAX COLLECTION

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

Tax collection is carried out by referring to the list of tax collection priority. In general, the stages in tax collections include:

- a. persuading and communicating intensively to taxpayers/taxbearers;
- b. tracing taxpayers/taxbearers assets;
- c. prioritizing the confiscation on the assets of taxpayers/taxbearers in bank by blocking the account of taxpayers/taxbearers first;
- d. confiscating the other assets of taxpayers/taxbearers;



- e. proposing the travel aboard prevention if taxbearers indicated often to travel aboard; and
- f. proposing gijzeling if taxpayers/taxbearers do not show any good intention to settle their tax debt then DGT may propose for gijzeling.

DGT also carries out specific strategy in the implementation of tax collection, especially against:

- a. tax arrears that would be expired in the current year;
- b. tax arrears of taxpayers who have indication of bankruptcy, are in the process of bankruptcy, or have completed the bankruptcy process;
- c. tax arrears of taxpayers who have indication of going to be liquidated, or in the process of liquidation; and
- d. tax arrears of taxpayers that related to the corporate action such as merger and acquisition.

Tax Arrears Collection

2014–2015

Action	Frequency			Amount		
	2014	2015	Growth (%)	2014 (trillion Rp)	2015 (trillion Rp)	Growth (%)
Reprimand Letter and Other Persuasive Actions	202,623	524,447	158.83	3.96	4.56	15.15
Notice of Coerce Warrant	234,568	321,932	37.24	7.24	6.42	-11.33
Notice of Seizure	7,321	39,932	445.44	0.68	1.38	102.94
Auction	158	356	125.32	0.01	0.09	800.00
Account Blockage	6,116	11,121	81.83	0.50	1.18	136.00
Prevention	414	938	126.57	0.04	0.23	475.00
Gijzeling	0	38	100.00	0	0.09	100.00
Total	451,200	898,764	99.19	12.42	13.96	12.40

Note:

Data of 2014 from Tax Collection Report Quarter IV 2014 dated 18 February 2015



DGT continuously strives to implement tax collection by taking into account the taxpayers' good intention to settle tax arrears. The better and real the taxpayer's intention to pay off the tax arrears, then hard collection with the prevention or gijzeling would be avoided.



Gijzeling

2015

Total Taxpayers		Total Gijzeling			Tax Arrear	Tax Arrear Collected
Corporate	Individual	Taxbearers	Permit	Execution		
24	4	38	38	32	Rp137.376 billion	Rp93.440 billion

In order to cause a deterrent effect, to increase public awareness, and to enhance taxpayers compliance, in 2015 DGT vigorously publicized the implementation of gijzeling.

3. PRELIMINARY INVESTIGATION

Preliminary Investigation is an audit conducted in order to find preliminary evidence whether an alleged tax crime has occurred.

Performance of Preliminary Investigation

2013–2015

Description	2015	2014	2013
Initial overdue (letter)	863	814	1,199
Issuance of Preliminary Investigation Warrant (letter)	291	567	342
Preliminary Investigation is complete, followed by:			
Investigation Proposal (report)	159	255	160
Article 8 paragraph (3) of Law on General Provisions and Tax Procedures (report)	178	122	165
Minutes of Findings (report)	0	0	0
Issuance of Tax Assessment Notice (report)	8	7	4
Summary (report)	0	0	374
No Criminal Act and Data Delivery	76	95	0
Redirection of Preliminary Investigation Warrant	3	0	0
Changes in the type of Preliminary Investigation Warrant	7	0	0
Final Overdue (letter)	716	902	838

Notes:

- Article 8 paragraph (3) of Law on General Provisions and Tax Procedures regulates that taxpayer reveals the misconduct.
- Minutes of Finding is a summary report but there was potential of tax payable.
- Summary is a report of Preliminary Investigation which is closed due to no indication of criminal act or the individual taxpayer has deceased.
- The amount of arrears ended in 2015 should be 723 letters. They are adjusted to 716 letters, because of 8 letters issued with 1 amendment letter based on the Minister of Finance Regulation No. 239/PMK.03/2014.
- Redirection of Preliminary Investigation Warrant is a redirection of Preliminary Investigation to another unit.
- Changes in the type of Preliminary Investigation is the amendment of Preliminary Investigation implementation from closed to open one.



Several things that drove the performance of Preliminary Investigation during 2015, namely:

- a. establishment of Computer Forensics Task Force which has a significant role in searching and/or processing electronic evidence;
- b. extending the special task force assignment to handle cases of fictitious Tax Invoice, which has begun since mid-2014; and
- c. implementation of the transitional provision of the Minister of Finance Regulation No. 239/PMK.03/2014 regarding Procedures for Preliminary Investigation in Tax Crime, which stipulates that on Inspection Warrant of Preliminary Investigation issued prior to the enactment of the regulation and should be completed no later than on 31 December 2016.

4. INVESTIGATION

Investigation strategies carried out by DGT in 2015 as follows:

- a. conducted money laundering crime investigation with predicate crime in taxation;
- b. conducted red handed operation on tax crime known immediately;
- c. improved intensive cooperation and coordination with the Attorney, Indonesian National Police, Corruption Eradication Commission, Indonesia Financial Transaction Reports and Analysis Center, Financial Services Authority, and Minister of Law and Human Rights in the handling tax crime investigation;
- d. increased participation of Regional Tax Offices to carry out tax crime investigation as well as provided assistance and supervision from the Head Office to the tax investigation units;
- e. improving the human resources capacity through training and establishing new investigators; and
- f. increased the publication in various media about the handover of tax crime suspects to the attorney.

Investigation Performance		2015
Case File Declared Complete by the Attorney (P-21 Status)		State's Potential Loss
Target	Realization	
38	65	Rp1,698.5 billion

Case files declare complete by the Attorney (P-21 status) are divided into four different modus operandi of tax crime, as described in the table below.



Modus Operandi of Tax Crime

2015

Modus Operandi	Realization
Issuing and/or using tax invoice which is not based on real transactions	36
Withholding but did not pay the withheld tax	12
Submitting Tax Return by filing incorrect or incomplete information	10
Not submitting the Tax Return	7
Total	65

D. TAX DISPUTES SETTLEMENT

Tax disputes settlement has become DGT main concern in providing fairness and law certainty for the taxpayers. However, DGT is not the only institution to settle tax disputes, other institutions also have authority to resolve them namely the Tax Court and the Supreme Court. The settlement process at DGT consists of the objection, correction, deduction, annulment, and cancellation of tax assessment. For appeals and lawsuits the process are resolved by the Tax Court. Meanwhile for review process it is resolved by the Supreme Court, either the review is proposed by taxpayers or DGT through the Tax Court.

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

Legal attempts that could be taken by the taxpayers if they disagree with the tax assessment are:

- tax objection over Notice of Tax Underpayment Assessment (SKPKB), Notice of Additional Tax Underpayment Assessment (SKPKBT), Notice of Nil Tax Assessment (SKPN), Notice of Tax Overpayment Assessment (SKPLB), Notice of Land and Building Tax Payable (SPPT), Notice of Land and Building Tax Assessment (SKPPBB), Notice of Acquisition Duty of Right on Land and Building Assessment Underpayment (SKBKB), Notice of Additional Acquisition Duty of Right on Land and Building Assessment Underpayment (SKBKBT), Notice of Acquisition Duty of Right on Land and Building Assessment Overpayment (SKBLB), Notice of Nil Acquisition Duty of Right on Land and Building Assessment (SKBN), and other withholding tax by a third party;
- correction of notice of tax assessment, Notice of Tax Collection (STP), and decrees for any error in writing, miscalculations, and mistake in the application of certain provisions of tax law and regulations;
- deduction or annulment of administrative penalties either due to the negligence of taxpayers or not;
- deduction or cancellation of incorrect tax assessment notice;
- deduction or cancellation of incorrect Notice of Tax Collection;
- deduction of administrative penalty for Land and Building Tax;
- deduction of payable for Land and Building Tax and Duty of Rights on Land and Building Acquisition; and
- cancellation of tax audit result or notice of tax assessment resulted from audit that conducted without notification of tax audit finding (SPHP) or without closing conference with taxpayers.



Administrative penalties such as interest, fine, and surcharge in tax collection are formulated to create equity and to ensure legal certainty. Tax collection in self-assessment system, without imposing administrative penalties, could lead to a failure because taxpayers have characteristic to defer their tax payment.





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

2015

Type of Services	Income Tax	VAT/Sales on Luxury Goods	Land & Building Tax	Collection Interest	Others	Total
Objection	745	843	11	7	5	1,611
Correction	5,644	9,663	465	99	2	15,873
Deduction of Principal	0	0	123	0	0	123
Deduction or Annulment of Administrative Penalties	32,086	43,830	169	4,392	15	80,492
Deduction or Cancellation of Notice of Tax Assessment	1,250	3,183	278	2	8	4,721
Deduction or Cancellation of Notice of Tax Collection	4,256	4,375	110	247	2	8,990
Cancellation of Tax Audit Results/ Notice of Tax Assessment resulted from Tax Audit	83	145	0	0	0	228
Total	44,064	62,039	1,156	4,747	32	112,038

2. APPEAL AND LAWSUIT

Taxpayers may file an appeal to the Tax Court if they disagree and unsatisfy with objection decision issued by DGT. Meanwhile, taxpayers or taxbearers may be filed a lawsuit to the Tax Court in case of:

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

Based on Government Regulation No. 74 Year 2011 regarding the Procedures for the Implementation of the Rights and Obligations of Taxation Compliance, resolution relating to the implementation of a tax decision which is being suit to the Tax Court include decisions issued by the DGT, however except for the following:

- Notice of Tax Assessment which issued pursuant to its issuance procedure;
- Notice of Tax Correction;
- Decision on Tax Objection which issued pursuant to its issuance procedure;
- Decision on Deduction of Administrative Penalty;
- Decision on Annulment of Administrative Penalty;
- Decision on Deduction of Inaccurate Tax Assessment;
- Decision on Cancellation of Tax Assessment; and
- Decision on Pre-audit Refund of Tax Overpayment.



Decision on Appeal and Lawsuit Accepted by DGT 2015

Verdict	Appeal	Lawsuit	Total
Rejected	1,125	429	1,554
Partially Granted	1,136	14	1,150
Fully Granted	2,119	173	2,292
Cancelled	17	32	49
Eliminated from Disputes Lists	15	25	40
Unaccepted	427	386	813
Added	10	-	10
Total	4,849	1,059	5,908
Corrected due to Errors in Writing and/or Calculation	230	15	245

Note:

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

Based on the table above, verdict namely Rejected, Eliminated from Disputes Lists, Unaccepted, and Added shows that DGT won in the appeal or lawsuit, which amounted to 2,417 of 5,908 Letters of Verdict or 40.91 percent.

Several strategies formulated by DGT to overcome the problems during the process of appeals and lawsuits, among others:

- harmonizing rules and regulations with external parties such as Directorate General of Customs and Excise and the Tax Court;
- improving the litigation ability of officers through education and training;
- establishing a permanent team with specific expertise to represent DGT in certain cases;
- inquiring the Tax Court to deliver Minutes of Hearing;
- proposing to put the Honorary Council back into effect on Tax Court;
- performing data synchronization with application that connected DGT and Tax Court; and
- drafting the concept of appeal and lawsuit hearing process that will be conducted by Regional Tax Offices.





3. REVIEW

An appeal or a lawsuit decision of Tax Court is final and has permanent legal force. However, all parties, both taxpayers and DGT, still have the rights to take an extraordinary legal attempt to the Supreme Court, known as Review. Review could be filed by either taxpayers or DGT within a maximum period of three months since the decision delivered by the Tax Court. A Review could be filed in terms of:

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

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

Memory of Review and Counter Memory of Review filed by DGT			2015
Type of Taxes	Memory of Review	Counter Memory of Review	Total
Income Tax	618	533	1,151
VAT & Sales Tax on Luxury Goods	1,970	223	2,193
Land & Building Tax	13	1	14
Interest of Tax Overpayment	0	0	0
Others	190	135	325
Total	2,791	892	3,683

Decision on Review Accepted by DGT				2015
Applicant	Verdict			Total
	Rejected	Granted	Suspend the Decision of Supreme Court	
DGT	884	46	1	931
Taxpayers	463	57	10	530
Total	1,347	103	11	1,461



E. OTHER DISPUTES SETTLEMENT AND GRANTING OF LEGAL ASSISTANCE

The lawsuit against DGT could also be filed in the District Court, Administrative Court, Religious Court, and Central Information Commission. The dispute matters among others are the issuance of legal products such as notice of tax assessment, Notice of Tax Collection, decision on objection, and Notice of Land and Building Tax Payable, the determination of Sales Value of Taxable Objects, execution of tax collection, procurement of goods/services, ownership of state property/assets, and decisions on employment cases.

In addition to facing a lawsuit, DGT also often acts as plaintiff in the District Court, Administrative Court, and Commercial Court. DGT also handles judicial review at the Constitutional Court and Supreme Court.

Disputes Settled out of Tax Court					2015
Judicative Institutions	Wins	Loses	In Process	Total Disputes	Description
District Court	39	9	33	81	First Instance Courts
	9	4	4	17	Appeal
	1	2	7	10	Cassation
	0	2	1	3	Review
Administrative Court	8	7	10	25	First Instance Courts
	4	4	2	10	Appeal
	3	0	2	5	Cassation
	0	0	0	0	Review
Commercial Court	0	12	42	54	First Instance Courts
	0	10	0	10	Appeal
	0	8	2	10	Cassation
	0	7	0	7	Review
Religious Courts	1	0	0	1	First Instance Courts
	0	0	0	0	Appeal
	0	0	0	0	Cassation
	0	0	0	0	Review
Supreme Court	0	0	1	1	Review
Constitutional Court	3	0	0	3	Review
Total	68	65	104	237	



Disputes Still in Process

2015

Judicative Institutions	Year	Total	Status	
			Legally Binding (Inkracht)	Not Legally Binding Yet (Non Inkracht)
District Court	2013	15	13	2
	2014	27	24	3
	2015	33	11	22
Administrative Court	2013	6	6	0
	2014	6	5	1
	2015	6	3	3
Commercial Court	2013	0	0	0
	2014	9	9	0
	2015	7	7	0
Religious Court	2013	0	0	0
	2014	2	2	0
	2015	2	1	1
Public Information Commission	2013	0	0	0
	2014	1	1	0
	2015	0	0	0

F. TAX SERVICES

1. NEW FEATURE IN TAX SERVICES: TAX PAYMENT VIA MINI ATM

Mini ATM (Automated Teller Machine) is an electronic payment device initiated by DGT to facilitate and to expand access in tax payments. Mini ATM using an EDC (electronic data capture) machine on which the taxpayer can simply swipe a debit card to pay tax. Currently there are three Perception Banks which provide the EDC machines: BRI, BNI, and Bank Mandiri.

The payment process starts with Taxpayers obtaining an electronic Billing (e-billing) code from several channels including through the official DGT website (www.sse.pajak.go.id), internet banking, application service providers, and short message service (sms). Later taxpayers can use the Billing code to complete the tax payment procedure using Mini ATMs.

This new feature is expected to deliver good results so that it can be implemented nationwide. Mini ATM is also expected to be integrated with other tax services platform such as mobile tax unit.



DGT has been committed to create convenience in tax service by providing a range of ease in utilization of modern technology, which in line with the expectation to improve the fulfillment of tax obligations.



2. PERFORMANCE OF INFORMATION AND COMPLAINT SERVICE OFFICE (KRING PAJAK 1500200)

DGT continuously optimizes the role of the call center Kring Pajak 1500200 as an effort to improve relationship with stakeholders. DGT call center is functionally run by Information and Complaint Service Office (Kantor Layanan dan Informasi Perpajakan/KLIP).

In 2015 the capacity of KLIP outbound call center was enhanced by adding new feature a phone number mask, which aims to build up the image of DGT's service. The quantity and quality of human resources in KLIP were improved by adding the number of agents and providing Kring Pajak Academy, a more comprehensive training program for agents. The Academy program was piloted in mid-2014 then start to be implemented in 2015.

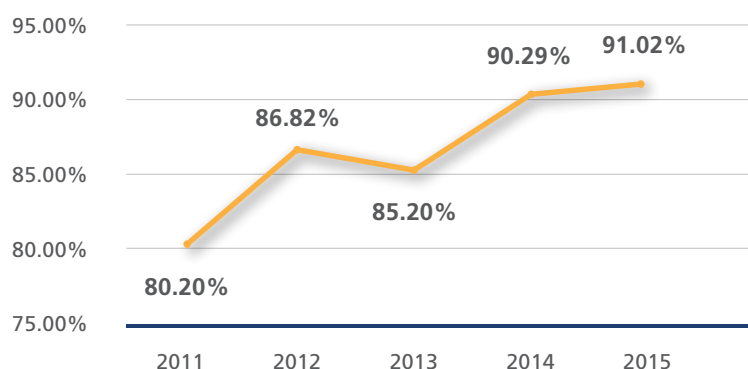
The increased service performance of KLIP and the many awards achieved by agents in the call center championship indicates the successful of tax service development.

Inbound Call Center Performance		2015	
Type of Services	Incoming Calls	Answered Calls	% Answered
Information	408,191	374,585	91.77
Application	138,940	126,187	90.82
Complaint	44,802	38,000	84.82
Total	591,933	538,772	91.02

83,250

outbound calls by the Information and Complaint Service Center



**Trend of Answered Inbound Calls****2011–2015****Achievement of Information and Complaint Service Office****2015****13**

national awards

2

Asia Pacific awards

2

international awards

3. STAKEHOLDERS SATISFACTION SURVEY

One of DGT strategic objectives on the customer perspective is the fulfillment of public services. There were two survey carried out in 2015 that the results are used to measure DGT performance in the public services fulfillment.

a. Stakeholders Satisfaction Survey of the Ministry of Finance

The survey was conducted by the Ministry of Finance in collaboration with Gadjah Mada University (UGM) which aims to measure service performance throughout echelon 1 unit within the Ministry of Finance. Especially for here were 1,643 respondents involved six major cities, namely Medan, Jakarta, Surabaya, Balikpapan, Makassar, and Batam. The respondents were the service users of DGT consisting of government agencies, State Owned Enterprises, domestic and foreign private companies, as well as individuals.

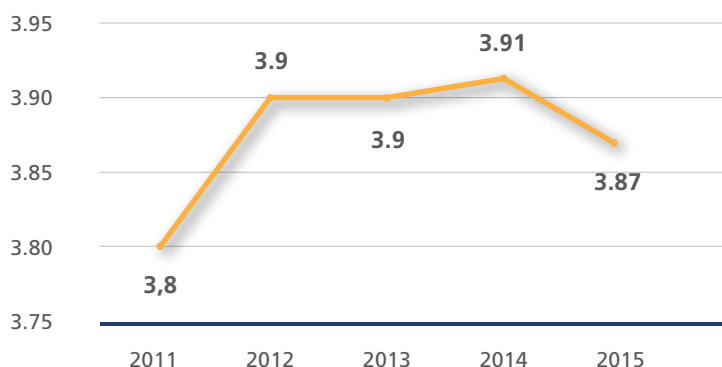
There were eleven aspects of the service that was measured in this survey, namely 1) transparency/easy access to information, 2) information service, 3) the suitability of the procedures with the provisions, 4) the attitude of employees, 5) the ability and skills of employees, 6) supporting environment, 7) access to office services, 8) the completion time of service, 9) the payment of fees according to the provisions, 10) the imposition of penalty/ fines for infringements, as well as 11) the environment security.

Based on the survey results, DJP achieved Stakeholder Satisfaction Index with score of 3.87 out of 5. Service aspects with the highest score or have been regarded as satisfactory by the respondents were the environment security and the payment of fees according to the provisions. Other elements of the service which have been assessed as unsatisfactory would become DGT's concern to continuously improve the tax service.



Index of DGT Stakeholder Satisfaction Level

2011–2015

**Notes:**

- Data 2011 based on Stakeholders Opinion Survey of Ministry of Finance Report which measured 10 elements of DGT's services rated by 684 respondents.
- Data 2012 based on Stakeholders Satisfaction Survey of Ministry of Finance Report which measured 10 elements of DGT's services rated by 24,737 respondents.
- Data 2013 based on Excellent Stakeholder Satisfaction Survey of Ministry of Finance's Eminent Services Survey Report which measured 11 elements of DGT's services rated by 791 respondents.
- Data 2014 based on Stakeholders Satisfaction Survey of Ministry of Finance Report which measured 11 elements of DGT's services rated by 833 respondents.
- Data 2015 based on Stakeholders Satisfaction Survey of Ministry of Finance Report which measured 11 elements of DGT's services rated by 1.643 respondents.

b. DGT Service Satisfaction Measurement Survey

The survey was organized by DGT in cooperation with PT Enciety Binakarya Cemerlang. The survey was conducted using a structured interview method and a questionnaire as a guide. The number of samples taken in this survey as many as 6,888 respondents, consisting of 6,588 taxpayers and 300 non-taxpayers across all Regional Tax Offices in Indonesia. One of the indexes which measured in this survey was the Taxpayers Satisfaction Index.

Four dimensions measured in determining the Taxpayers Satisfaction Index are: 1) the application and information access, 2) human resources, 3) standard operating procedures, 4) and facilities. Based on the survey result, DGT scored Tax Service Satisfaction Index with 3.21 out of 4 or 80.34 percent and categorized as satisfactory. Of these four dimensions, the facilities reached the highest score.

Taxpayers Satisfaction Index

2015

Dimension	Index	Percentage	Final Score
Application and Information Access	3.18	25%	0.80
Human Resources	3.23	26%	0.84
Standard Operating Procedures	3.21	19%	0.61
Facilities	3.23	30%	0.97
Taxpayers Satisfaction Index			3.21

Note:

Regression method is used in the measurement to determine how strong the relationship of each dimension toward the satisfaction index.



G. TAX INFORMATION DISSEMINATION

DGT carries out tax information dissemination as an education for people to understand, to aware, and to fulfill their tax obligation. In order to reach a large number of stakeholders across Indonesia efficiently, it becomes imperative for DGT to develop strategies and methods in which the tax information could be effectively disseminated.

In 2015 DGT created tax information dissemination themes in which the implementation was divided into three periods, adapted to the national tax program and the cycle of tax administration activities. The theme was focused on improving tax compliance and tax revenues which derived from individual taxpayers with medium and high income.

Theme of Tax Information Dissemination		2015
Quarter/Theme	Theme Description	Segment/Target Audience
Quarter I: Compliance Improvement	Dissemination to the State Treasurer and Employer	State Treasurer and Employer
	Tax information dissemination to the individual taxpayers who run business activities and/or freelance business; and employees through: 1. professional organization for doctors, accountants, lawyers, and celebrities; and/or 2. employer, among others corporate, hospital, real estate company, and artist management	Individual taxpayers 1. who run business activities and/or freelance business; 2. employees through the employer
	Tax information dissemination to the taxpayers with a certain gross income	Taxpayers with a certain gross income
	Tax information dissemination to the corporate taxpayers	Corporate taxpayers
Quarter II: Taxpayers Rights and Obligations Knowledge Improvement	Tax information dissemination on rights and obligations of taxpayers in certain sectors or business classification groups	Taxpayers in certain sectors or business classification groups
	Tax information dissemination to the taxpayers who receiving income from business with annual revenue less than Rp4.8 billion	Taxpayers with a certain gross income
	Tax information dissemination to the taxpayers who conduct online transaction of goods/services (e-commerce)	Taxpayers of e-commerce with a certain gross income
	Dissemination to the prospective taxpayers	1. students 2. teachers/lecturers
	Tax information dissemination on deduction and annulment of administrative penalties based on Minister of Finance Regulation No. 91/PMK.03/2015	Individual or corporate taxpayers by considering their potential compliance and/or revenue in case they might take advantage of the deduction or annulment of administrative penalties.
	Tax information dissemination on electronic billing system (e-Billing)	Individual/corporate taxpayers or treasurer who had not used e-Billing service.



Quarter/Theme	Theme Description	Segment/Target Audience
	Tax information dissemination on implementation of electronic tax invoice (e-Tax Invoice)	Taxable Person for VAT Purposes by considering their business activities amount of taxable goods/services delivered and/or amount of tax invoice issued
	Tax information dissemination on the changes of Non-taxable Income bracket based on Minister of Finance Regulation No.122/PMK.010/2015	1. State Treasurer 2. Employer 3. Non-employee individual taxpayers
	Tax information dissemination on the revocation of VAT payment sticker based on Minister of Finance Regulation No. 120/PMK.03/2015	Taxpayers of video recording producers
Quarter III: Taxpayers Rights and Obligations Knowledge Improvement	Tax information dissemination on rights and obligations of potential taxpayers	Potential taxpayers
	Tax information dissemination on rights and obligations of State Treasurer	State Treasurer
	Tax information dissemination on deduction and annulment of administrative penalties based on Minister of Finance Regulation No. 91/PMK.03/2015	Individual or corporate taxpayers by considering their potential compliance and/or revenue in case they might take advantage of the deduction or annulment of administrative penalties.
	Tax information dissemination on electronic billing system (e-Billing)	Individual or corporate taxpayers who had not used e-Billing service
	Tax information dissemination on implementation of electronic tax invoice (e-Tax Invoice)	Taxable Person for VAT Purposes by considering their business activities amount of taxable goods/services delivered and/or amount of tax invoice issued
	Tax information dissemination on the changes of Non-taxable Income bracket based on Minister of Finance Regulation No.122/PMK.010/2015	1. State Treasurer 2. Employer 3. Non-employee individual taxpayers
	Tax information dissemination on the revocation of VAT payment sticker based on Minister of Finance Regulation No. 120/PMK.03/2015	Taxpayers of video recording producers
	Tax information dissemination on fixed assets revaluation based on Minister of Finance Regulation No. 191/PMK.03/2015	Individual/corporate taxpayers

There are three methods of direct dissemination which was applied in 2015, among others dissemination through employers or association, dissemination which was associated with the subject of business development service, and also joint dissemination.



Tax information dissemination through employers was carried out in order to improve the filing number of Annual Tax Return for employees in government/private institutions. Similar dissemination method was also conducted with profession associations in order to enhance tax compliance of the association members.

Tax information dissemination with the subject of business development services (BDS) was conducted to Small and Medium Sized Enterprises (SMEs) by providing methods to encourage taxpayers in developing their business. This method was done by involving related parties, such as SME development agencies, banks, and government institutions in the field of trade and industry. In 2015, a pilot project of this dissemination was carried out by focusing on e-commerce sector in eight cities in Indonesia, namely Banjarmasin, Medan, Balikpapan, Semarang, Yogyakarta, Serpong, Jakarta, and Manado.

The latter method is a joint dissemination with stakeholders. For example, a dissemination to State Treasurers which involving inspectorate of local government in order to develop synergy between related participants.

The Measurement of Dissemination Effectiveness

The indicator of dissemination performance in 2015 was reflected in the score of the Dissemination Effectiveness Index from the survey result organized by DGT in cooperation with PT Enciety Binakarya Cemerlang. The number of respondents interviewed in the survey was 6,601 taxpayers and 301 non-taxpayers. The survey measured the effectiveness of dissemination based on the subject of information as well as human resources.

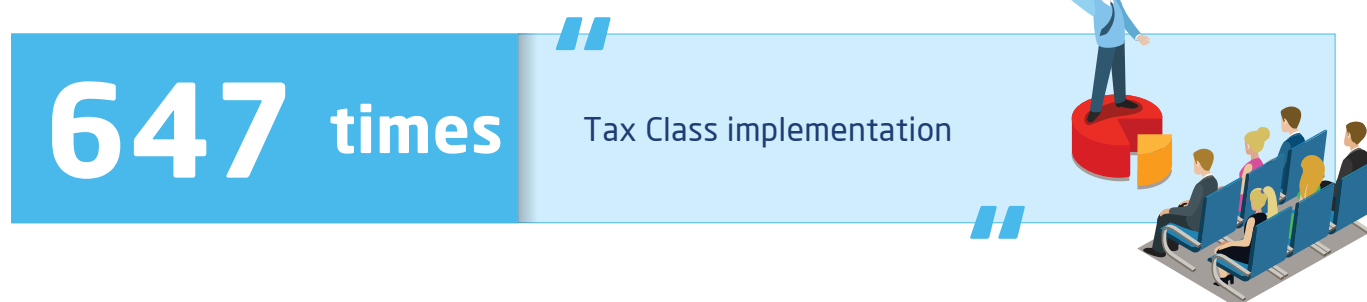
Dissemination Effectiveness Index			2015
Respondents	Index	Conversion	Category
Taxpayers	3.20	79.90	Effective
Non-taxpayers	3.16	79.12	Effective

Result of Dissemination Effectiveness Measurement		2015
Description	Parties Received Dissemination	
	Taxpayers	Non-taxpayers
Most attended theme	Procedures of Tax Return Filing	Tax Benefit
Most useful theme	Procedures of registration for Taxpayer Identification Number/Taxable Person for VAT Purposes	Procedures of registration for Taxpayer Identification Number/Taxable Person for VAT Purposes
Most widely used media	Direct dissemination by the Tax Office	Direct dissemination by the Tax Office



Tax Class

In line with the results of above survey, direct dissemination conducted by the tax office is a dissemination method which the most widely used. During 2015 DGT has hosted as many as 647 Tax Classes which was held in all tax office levels.



Tax Class is open to public and free of charge. Requirements to enroll tax classes can be viewed in www.pajak.go.id. There are a selection of themes, locations, and schedules to be chosen according to the needs of society.

H. INTERNATIONAL TAXATION

Under the provisions of organization and procedures of Ministry of Finance, there are some officials appointed as Competent Tax Authority based on the Minister of Finance assignment.

Officials assigned as Competent Tax Authority:

- Head of the Fiscal Policy Agency
- Director General of Taxes
- Expert staff of State Revenue
- Head of State Revenue Policy, Fiscal Policy Agency
- Director of Tax Regulation II, DGT

Tasks and authorities of each officials assigned as competent tax authority further stipulated in the Minister of Finance Decree No. 394/KMK.01/2015, as follows:

- a. Expert Staff of State Revenue and/or Head of Fiscal Policy Agency acts as a coordinator to arrange preparation for tax treaty agreement and implementation of the agreement;
- b. Director General of Taxes serves as a coordinator to establish a negotiation and/or renegotiation of Mutual Agreement Procedure and Exchange of Information;



- c. Expert Staff of State Revenue acts as a coordinator to resolve issues of international taxation;
- d. in terms of the issues to be resolved above require technical settlement follow-up, DGT and Fiscal Policy Agency would take further actions to settle them according to their tasks and functions.

1. TAX TREATY AGREEMENT

Tax Treaty Agreement is an agreement between the Government of Indonesia and government of partner countries or jurisdictions partners to prevent double taxation and tax evasion. 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 within agreement.

Tax Treaty Agreement is valid after going through four phases, namely initiation, negotiation, signing, and ratification. DGT has been implementing the following process for Tax Treaty Agreement:

a. Initiation

DGT involved in the initiation of the establishment or renegotiation of Tax Treaty Agreement as follows:

- Initiation of Tax Treaty Agreement with Ireland and Cambodia; and
- Initiation of Tax Treaty Agreement renegotiation with Japan, Singapore, South Korea, and Brunei Darussalam.

b. Negotiation

Tax Treaty Agreement with Saudi Arabia (first round), Kazakhstan (third round), and United Arab Emirates.

c. Signing

The signing of Tax Treaty Agreement during 2015, namely:

- **Indonesia - Netherlands Tax Treaty Agreement**

The signing of Indonesia – Netherlands Tax Treaty Agreement Amendment Protocol was conducted on 30 July 2015 in Jakarta by the Head of Fiscal Policy Agency, Suahasil Nazara and Ambassador of Netherlands in Indonesia, H.E. Mr. Rob Swartbol.

- **Indonesia - China Tax Treaty Agreement**

The signing of Indonesia – China Tax Treaty Agreement was conducted on 26 March 2015 in Beijing by the Indonesian Ambassador for the People's Republic of China, Soegeng Rahardjo and State Commissioner for Tax Administration of China, Mr. Wang Jun. In this occasion, a memorandum of understanding regarding the Tax Treaty Agreement between the Government of Indonesia and the Government of the People's Republic of China was also signed. As a follow-up to the signing of the Tax Treaty Agreement, the Director General of Taxes issued Circular Letter No. SE-68/PJ/2015 dated 5 November 2015 regarding the Enactment of Memorandum of Understanding of Tax Treaty Agreement between the Government of the Republic of Indonesia and the Government of the People's Republic of China.

d. Ratification

There were nine Tax Treaty Agreements in the process of ratification, namely Tax Treaty Agreement between Indonesia and Laos, Malaysia, China, Netherlands, India, Armenia, Belarus, Serbia, and Mexico.

2. MUTUAL AGREEMENT PROCEDURE

Mutual Agreement Procedure/MAP is the administrative procedures set out in tax treaty to solve problems that arise in the implementation and interpretation of tax treaty. In practice, MAP serves more as the procedures to settle international tax disputes in order to eliminate or minimize double taxation, as well as mechanism of preventing international tax dispute through Bilateral Advanced Pricing Agreement which is discussed in MAP. The provisions of MAP are stipulated in the Minister of Finance Regulation No. 240/PMK.03/2014.

Throughout 2015, there were 36 meetings of MAP discussions between DGT and tax authorities of Tax Treaty partner countries. The details are as follows:

- a. 25 meetings, regarding non-transfer pricing; and
- b. 11 meetings, regarding transfer pricing.

In 2015 there were several agreements in MAP outlined in three mutual agreements.



Since 2007, DGT enriches its database with commercial database that contain millions of companies' financial statements around the world to provide benchmark on multinational companies which might indicate transfer pricing abuse.



3. ADVANCE PRICING AGREEMENT

Advance Pricing Agreement is a written agreement between the Director General of Taxes and taxpayers to mutually agree on a reasonable price or a reasonable profit in advance of the transaction made by taxpayer with the related parties. The provisions concerning APA are stipulated in the Minister of Finance Regulation No. 7/PMK.03/2015.



APA could be divided into two types, namely:

- a. Unilateral APA is APA between the Director General of Taxes and taxpayers; and
- b. Bilateral APA is APA between the Director General of Taxes and taxpayers who involving the tax authority of Tax Treaty partner country/jurisdiction.

APA Handling Activities		2015	
Type	APA Establishment		Total
	As of the Initial Discussion	After the Initial Discussion	
Unilateral APA	1	3	4
Bilateral APA	2	18	20
Total			24

4. TAX INFORMATION EXCHANGE

During 2015, DGT had processed tax information exchange (Exchange of Information/Eol) from the competent authority of partner countries (inbound) and from DGT's units (outbound), either in the form of Eol on Request, Spontaneous Eol, and Automatic Eol, and as many as 212 cases or there was an increased of almost one and a half times from the previous year.

By the increasing number of Eol from year to year, thus DGT considers, it is necessary to take required steps to improve the quality of Eol handling, in 2015 among others in the form of:

- a. organized information dissemination/workshops/in-house training related to Eol;
- b. coordinated with Fiscal Policy Agency and Financial Services Authority to prepare a legal basis and infrastructures for implementing the Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard as well as conducted a discussion with Australian Taxation Offices concerning Data Transfer Facility;
- c. provided an online database application called One Source to support the process of finding information on the proposal of Eol request from the units within DGT and Eol request received from a tax authority of the country/jurisdiction partner; and
- d. regulated procedures of document numbering for all official Eol documents with high level of confidentiality and sensitivity.

The procedures of Eol are regulated in the Minister of Finance Regulation No. 125/PMK.010/2015 and which is as an amendment to the Minister of Finance Regulation No.60/PMK.03/2014. This amendment is made to adjust the procedures of Eol in Indonesia with the latest progress and standards in international tax information exchange, particularly related to the automatic exchange of financial account information.



5. MULTILATERAL COMPETENT AUTHORITY AGREEMENT

Multilateral Competent Authority Agreement (MCAA) is a multilateral agreement for the exchange of financial information of foreign clients automatically with the scheme of the Common Reporting Standard (CRS). On 3 June 2015 the Minister of Finance of the Republic of Indonesia together with the competent authority of Australia, Canada, Chile, Costa Rica, India, and New Zealand have signed MCAA in Paris, France. With the signing of MCAA, starting in 2018 the Government of Indonesia, in this case DGT, has a very broad access to financial information of Indonesia's residents who has financial accounts abroad through automatic information exchange.

Until the end of 2015 as many as 74 countries/jurisdictions has signed MCAA, including Indonesia and other countries, also some of offshore financial centers such as Bermuda, British Virgin Islands, Cayman Islands, Guernsey, Jersey, and Mauritius.

6. OTHER TAX-RELATED INTERNATIONAL AGREEMENT

In 2015 DGT participated in discussions or negotiation agreements undertaken by institutions outside the Ministry of Finance, such as:

- a. Host Country Agreement (HCA) with the focal point of Ministry of Foreign Affairs and related ministries;
- b. Investment Guarantee Agreement with the focal point of Indonesia Investment Coordinating Board; and
- c. bilateral/multilateral agreements related to other economic cooperation with the focal point of Ministry of Trade.





Supporting Functions Overview

A. ORGANIZATIONAL DEVELOPMENT

Organizational development is an activity undertaken by DGT to build an effective organization that can adapt to the environment dynamics and support the improvement of organizational performance. Organizational development within the DGT which has been carried out in 2015 was described as follows.

1. DGT INSTITUTIONAL STRENGTHENING IN ORGANIZATION SECTOR

A new chapter in the attempt of DGT institutional strengthening is marked by the issuance of Presidential Decree No. 28 Year 2015 regarding the Ministry of Finance. Under this provision, DGT as echelon I unit under the Ministry of Finance is entitled to special privilege related to the limit of total units and flexibility in the management of the organization.

Some of the provisions related to the DGT organization are stipulated in Presidential Decree No. 28 year 2015, namely:

- a. amendment of maximum number of Directorate from 12 become 15 units;
- b. amendment of maximum number of Division in Secretariat of the Directorate General from 5 become 6 units;
- c. amendment of maximum number of Sub-Division in the Division of the Secretariat of the Directorate General from 4 become 5 units;
- d. amendment of maximum number of Section in the Sub-Directorate from 4 become 5 units;
- e. in order to optimize state revenue from the tax sector, the DGT organizational structure may establish directorates to carry out tasks in the field of international taxation, strategic management, human resources, and internal compliance; and
- f. delegation of authority of the Minister of Finance to the Director General of Taxes to specify further details of the tasks, functions, locations, positions, and work areas of echelon III unit and below in the Head Office, vertical units, and Technical Implementing Unit, conditional on that there is no change in nomenclature as well as the establishment and/or shifting of spending unit.

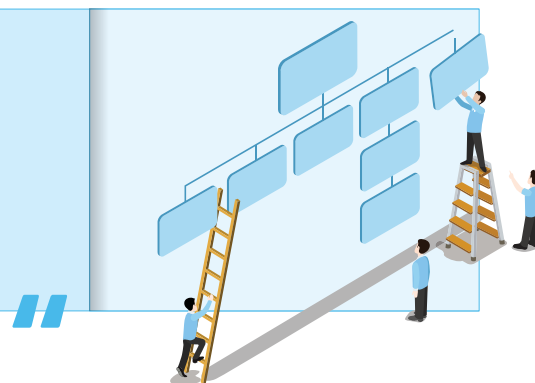
In addition, the Presidential Regulation No. 28 Year 2015 also regulates the establishment of three Assistant of Minister of Finance in the field of taxation to assist The Directorate General of Taxes in undertaking his tasks, in this case span breaker function. The three Assistant of Minister of Finance, namely:

- a. Assistant of Minister for Tax Regulation and Law Enforcement;
- b. Assistant of Minister for Tax Compliance; and
- c. Assistant of Minister for Tax Supervisory.

To implement the provision related to authority delegation stipulated in Presidential Decree No. 28 Year 2015, in 2015 the Minister of Finance stipulated Decree No. 605/KMK.01/2016 regarding Delegation of Authority of Minister of Finance to the Director General of Taxes Related to the Details of Tasks, Functions, Location, Status, and Work Area of the Directorate General of Taxes.



DGT institutional strengthening aims to establishing a professional, accountable, and adaptive tax institution in carrying out the duties and authority of tax collection to support the state revenue optimization.



2. ORGANIZATIONAL DEVELOPMENT OF HEAD OFFICE

As a part of the implementation of Presidential Decree No. 28 Year 2015, in 2015 the Ministry of Finance amended the provision of the organization and procedure of the echelon I unit in the Ministry of Finance as stipulated in the Minister of Finance Regulation No. 234/PMK.01/2015.

The changes in the organizational structure of the DGT Head Office including:

- a. the establishment of two new directorates, namely Directorate of Tax Intelligence and Directorate of International Taxation;
- b. as a result of the establishment of the Directorate of Tax Intelligence, the nomenclature of the Directorate of Intelligence and Investigation was renamed into the Directorate of Law Enforcement;
- c. the establishment of one echelon III unit in the Directorate of Law Enforcement to carry out the implementation function of taxation forensic and evidence handling;
- d. the establishment of one echelon III unit to carry out the function of personnel administration, currently there are two units of echelon III which carry out the functions of personnel administration at the Secretariat of the Directorate General, namely the Human Resources Planning, Development, and Retirement Division and Job Rotation and Rank Division;
- e. the addition of two units of echelon IV in the Secretariat of the Directorate General, 1 unit on the Logistic Division and 1 unit in General Affairs Division.

3. ORGANIZATIONAL DEVELOPMENT OF VERTICAL UNITS

Organizational development of vertical units in 2015 was carried out in order to implement the provision of the Minister of Finance Regulation No. 206.2/PMK.01/2014 concerning Organization and Procedures of Vertical Units of Directorate General of Taxes. The scope of organizational development included:

- a. segregation of the functions of supervision and consultation services carried out by Account Representative;
- b. strengthening of Extensification and Dissemination Section by adding the function of dissemination and supervision of new taxpayers;



- c. improvement of task and function of vertical units;
- d. splitting of 2 Regional Tax Offices and 10 Tax Offices; and
- e. changes of working area in several Tax Office units.

Referring to the evaluation, supervision and consultation services function that held by an Account Representative does not show optimal performance considering both of these functions has a different character. The function of taxpayers supervision requires assertiveness of Account Representative, while in conducting the consultation service function an Account Representative should be more persuasive and able to embrace and encourage taxpayers to comply with their tax obligation.

Improvement of the tasks and functions of the vertical unit is implemented refer to job analysis, job evaluation, and workload analysis. Improvement of the tasks and functions that is stipulated in the Minister of Finance Regulation No. 206.2/PMK.01/2014 among others, the establishment of the Intelligence Section and Tax Registration Assistance Section at the Regional Tax Office, as well as the changes of unit that performs internal compliance, organizational performance management, and supervision of new taxpayers in the Regional Tax Office and Tax Office.

As for the splitting and the changes in the working area of the vertical unit needs to be done on consideration of several factors, among others, the unbalanced workloads as well as the growth in tax revenue and number of taxpayers.

New Units	Units with the Change of Work Area
1. South Jakarta II Regional Tax Office	1. Pontianak Tax Office
2. West Java III Regional Tax Office	2. Mempawah Tax Office
3. Padang II Tax Office	3. Praya Tax Office
4. South Batam Tax Office	4. East Mataram Tax Office
5. Jakarta Kebayoran Baru IV Tax Office	5. West Mataram Tax Office
6. Jakarta Pesanggrahan Tax Office	6. Atambua Tax Office
7. Jakarta Setiabudi IV Tax Office	7. Kupang Tax Office
8. Cikupa Tax Office	
9. Pondok Aren Tax Office	
10. West Bekasi Tax Office	
11. Pondok Gede Tax Office	
12. Depok Sawangan Tax Office	

In 2015 DGT also implemented initiatives in order to strengthen the administrative functions of the Tax Office through improvement of document management and implementation of electronic archiving system.



4. ORGANIZATIONAL DEVELOPMENT OF TECHNICAL IMPLEMENTING UNIT

To generate uniformity as well as to improve the speed and quality the Tax Return data processing, in 2015 DGT added recording function on the Taxation Data and Document Processing Office where previously this function only implemented by the Taxation Data and Document Processing Center. The addition of the recording function is regulated in the Director General of Taxes Regulation No. PER-39/PJ/2015.

The attempt of optimizing the function of Taxation Data and Document Processing units was also done through the expansion of the working area and the addition types of Tax Returns that could be processed by these units. Starting in 2015, the working area of Taxation Data and Document Processing units covered the entire Tax Offices in Indonesia and all of Individual Annual Income Tax Return Form 1770 SS could be directly delivered by the recipient Tax Office to the Taxation Data and Document Processing unit.

Working Area of Taxation Data and Document Processing Unit

Taxation Data and Document Processing Center of Jakarta	Taxation Data and Document Processing Office of Makassar	Taxation Data and Document Processing Office of Jambi
Entire Tax Offices in Java and Kalimantan	Entire Tax Offices in Sulawesi, Bali, Nusa Tenggara, Papua, Maluku	Entire Tax Offices in Sumatera

5. PILOT PROJECT OF MOBILE TAX UNIT

In May 2015 DGT conducted Mobile Tax Unit (MTU) pilot project in Ketapang Tax Office. MTU was launched in order to improve services coverage and to increase the convenience of the tax services, by adding point of contact with the taxpayers.

The tax services delivered in this pilot project included Tax Identification Number registration, Tax Return receipt as well as counseling and consultation to the taxpayers.

Ketapang Tax Office was chosen as a pilot project of MTU because the unit has a working area with a significant potential tax, but due to the demographic factor, it was time-consuming and costly for taxpayers to come to Ketapang Tax Offices.

6. DGT ORGANIZATIONAL HEALTH ASSESSMENT 2015

In 2015 the Ministry of Finance held survey to measure the health of the organization or the so-called Ministry of Finance Organizational Fitness Index (MOFIN) survey, which was based on the Keller and Price theory of organizational health (2011). Organizational health measurement method used in the MOFIN survey was a result of the improvement of previous survey method of Organizational Health Index (OHI) in 2013.



Elements of Organizational Health Measurement in MOFIN Survey		2015
Cluster	Dimension	
Internal Conformity	Direction	
	Leadership	
	Culture and Enviroment of Workplace	
Implementation Quality	Accountability	
	Coordination and Control	
	Capability	
	Motivation	
Reform Capacity	External Orientation	
	Innovation and Learning Process	

Referring to the result of MOFIN 2015 survey, DGT organizational health score was 71 out of 100. This score was calculated based on the perception of the 10,219 DGT employees as respondents. MOFIN 2015 survey result indicated that the dimension of Culture and Enviroment of Workplace is the best dimension with a score of 92. Conversely, the dimension of capability was the dimension with the lowest score at 59.

The score of DGT MOFIN in 2015 declined compared to the score in 2014, but increased when compared to the score of OHI in 2013. The difference of the score could be attributable to several factors, for instance differences in index measurement methodology.

Comparison of DGT Organizational Health Dimension Rank		2013–2015
MOFIN 2015	MOFIN 2014	OHI 2013
1. Culture and Enviroment of Workplace	1. Leadership	1. Coordination and Control
2. Leadership	2. Culture and Enviroment of Workplace	2. External Orientation
3. External Orientation	3. Coordination and Control	3. Work Culture and Climate
4. Coordination and Control	4. Accountability	4. Innovation and Learning Process
5. Accountability	5. Direction	5. Capability
6. Innovation and Learning Process	6. External Orientation	6. Accountability
7. Motivation	7. Capability	7. Leadership
8. Direction	8. Innovation and Learning Process	8. Motivation
9. Capability	9. Motivation	9. Direction
Source: DGT Organizational Health Assessment Report 2015 prepared by the Secretariat General of Ministry of Finance		



B. HUMAN RESOURCES MANAGEMENT DEVELOPMENT

1. DGT INSTITUTIONAL STRENGTHENING IN HUMAN RESOURCES MANAGEMENT SECTOR

In order to support the implementation of DGT tasks, especially fostering employee and personnel administration service, in 2015 the Minister of Finance delegated part of its authority to other officials at the DGT to sign a letter and/or other decree of employment. The delegated authority was as defined in the Minister of Finance Decree No. 465/KMK.01/2015.



2. PROVISION OF COMPETITIVE COMPENSATION FOR THE EMPLOYEES

Realize the vital role of DGT, the government continues to provide support to the DGT by setting various policies to encourage the optimization of DGT organizational performance. One of the implementations was the issuance of Presidential Regulation No. 37 Year 2015 regarding Performance-Based Benefit of the Directorate General of Taxes' Employee which became the basis for the provision of competitive compensation for employees.

Presidential Regulation No. 37 Year 2015 did not only set the amount of performance benefits per month received by DGT employees but also regulated the consequences of cuts in performance benefits per month or provision of additional performance benefits in the next fiscal year based on the achievement of tax revenues performance for the current year.

With these policies, the employees of DGT were driven to improve their performance in tax collection to support the state revenue.



3. EMPLOYEE CAPACITY DEVELOPMENT

a. Education and Training

In order to improve the quality of human resources, DGT carried out employee capacity building through the assignment of employees to participate in education and training program, both organized independently by DGT, Financial Education and Training Agency, as well as through cooperation with parties/donors.

Implementation of Employee Education and Training		2015
Type of Activity	Total Participants	
Pre-service Training	4,374	
In-service Training	15,271	
Study Assignment	299	
Shortcourse	103	
Note: Study Assignment is an employee assignment to continue its formal education at the level of Diploma, Under Graduate, Graduate, and Post Graduate which issued during 2015. The number of employees with the status of Study Assignment in 2015 were 630 employees.		

b. On-the-Job Training

Competency development for new employees was done in the form of on-the-job training (OJT). Number of OJT conducted in 2015 is described in the following table.

Implementation of OJT		2015
Participant	Total Participants	Total Units Implementing OJT
New Employees	2,827	251
Objection Reviewers	163	32
Account Representative	1,688	337
State Tax Bailiff	188	135
Operator Console	204	170
Treasurers	138	126
Total	5,208	1,051



c. Competency Assessment

The Ministry of Finance has established assessment center that aims to obtain employees' soft competency which is used for career planning, job rotation, and job competency development.

In accordance with the guidelines for the implementation of assessment center in the Ministry of Finance, each echelon I unit conducted competency assessments for Echelon IV officials, echelon V officials, and employees for certain positions. Given the large number of DGT employees, up to 2015 the implementation of a new competency assessment could only be carried out for the echelon IV officials and functional official of Tax Auditor.

Implementation of Competency Assessment	2013–2015
Year of Implementation	Total Asesseees
2013	659
2014	197
2015	768
Total	1,624

Referring to the results of the competency assessment, there are 3,953 officials who meet Job Person Match (JPM) above or equal to 72 percent. Pursuant to the Minister of Finance Decree No. 289/KMK.01/2012, JPM value required for filling the structural position is minimum 72 percent.

As implementation of the Minister of Finance Regulation No. 38/PMK.01/2014 regarding Report of Individual Competency Assessment in the Ministry of Finance, in 2015 DGT submitted the Individual Competency Assessment Report to employees who have been taking assessment.

Individual Competency Assessment Report contains the analysis result of employee competency assessment, which includes at least:

- comparison between the value of employee competence with Job Competency Standards;
- the strengths or the weaknesses of competencies that should be improved in accordance with the Job Competency Standards;
- competency profile; and
- suggestion of competency development through behavioral development activities, participation in training/workshops/seminars, and additional reading reference.

Individual Competency Assessment Report is delivered to employees who have been taking the assessment by the direct supervisor of the employees. Upon the delivery of the report, the next employees and their direct supervisor conduct discussions to plan the development of competency as well as the monitoring and assessment of the employees' competency development.



To monitor the delivery of the assessment report as well as to get feedback from employees who have been taking the assessment, in 2015 the Directorate of Internal Compliance and Apparatus Transformation as the organizer of DGT assessment center implemented monitoring and evaluation by distributing questionnaires to the seven Regional Tax Offices as samples. Some suggestions submitted in questionnaires by the respondents, among others:

- a. the Individual Competency Assessment Report should also be submitted via Employee Database System;
- b. additional of reading references listed in the Report as a means of developing competence, particularly books written by domestic authors;
- c. assessment to be carried out also for the staff position;
- d. more intensive dissemination to the employees is required regarding the type of competency and behavior indicators measured in the assessment;
- e. adjustment of assessment schedule with the activity of certain job position; and
- f. the need for mental and spiritual development for employees self-development.

The monitoring and evaluation also conducted through visits and discussions with related officials in HR development of units in which their officials get low scores of JPM.

4. EMPLOYEE PERFORMANCE AWARD

Employee Performance Award is a form of appreciation for employees who perform the best that are expected to increase the motivation of employees in carrying out their tasks and responsibilities. Year 2015 is the fifth year of Employee Performance Award and in 2015 the program was implemented for the category of Best Tax Bailiff, Best Integrated Services Officer, and Best Other Supporting Staff.

Recipients of Employee Performance Award		2015
Category		Total
Best Tax Bailiff		93
Best Integrated Services Officer		92
Best Other Supporting Staff		134
Total		319
Notes: <ul style="list-style-type: none"> • Number of award recipients in the category of Tax Bailiff and Integrated Services Officer include first place, second place, and third place for each Regional Tax Office. • Number of award recipients in the category of Best Other Supporting Staff includes first place, second place, and third place for each echelon II unit. 		

The winners of the program were granted with an opportunity to participate in capacity building program to boost their competency.



5. SUPERIOR SURVEY ON THE RESULT OF TRAINING ATTENDED BY ITS SUBORDINATES

The survey aims to measure knowledge, skills, and attitudes (KSA) of employees who have been participate in training program based on superior perception.

Result of Superior Survey on the Result of the Training Attended by Its Subordinates		2015
Type of Training	Average Score	
Expert level Functional	3.07	
Objection Reviewer	3.23	
Tax Bailiff	3.33	
Service Officer	3.28	
Overall Score	3.22	
Note: Measurement using a scale of 1 (no improvement) out of 4 (high improvement)		

The result of the survey with an average value of 3.22 indicated an improvement in the KSA competency of employees after attending the training. The survey result was later used as input for the improvement of the teaching-learning process and the enhancement of the training curriculum organized by the Financial Education and Training Agency. As for DGT, the survey result could be used as a starting coaching and mentoring subject for employees.

6. EMPLOYEE HEALTH INSURANCE IMPROVEMENT PROGRAM

DGT in cooperation with the DGT Head Office Employees Cooperative and PT Wanaartha Adisarana Life Insurance implemented Employee Health Insurance Improvement Program for the period 2015 – 2016. The program which has been initiated by DGT since 2012 aims to provide decent health benefits for employees.

Employee Health Insurance Improvement Program		2015
Description		
Claim management system	Indemnity	
Validity period	19 May 2015 – 18 May 2016	
Benefits coverage	inpatient care, outpatient care, dental care	
Total participants	14,012 people (4,949 employees and 9,063 family members)	
Number of non-DGT participants	384 people (166 employees and 218 family members)	
Total Premium	Rp22,928,335,052.00	
Total claims	Rp24,466,927,444.00	
% Claims against premium	106%	
Note: Total claims data as of 23 December 2015		



Comparison of Total Participants of DGT Employee Health Insurance Improvement Program

2013–2015

Participants	Period and Third Party Insurance Provider		
	2015—2016 PT Wanaartha Adisarana Life Insurance	2014—2015 PT Asuransi Jasa Indonesia	2013—2014 PT Asuransi Jiwa Inhealth
DGT employees and family members	14,012 people	10,061 people	6,269 people
Employees of echelon I unit of Ministry of Finance non-DGT	384 people	196 people	-
Total	14,396 people	10,257 people	6,269 people

Since the beginning of its implementation, the participation rate of employees who joined the Employee Health Insurance Improvement Program was constantly increasing. This indicated that the program has a high level of importance for employees. Furthermore, an evaluation of the implementation of the program would be a record for the organization in an effort to improve employee motivation and engagement.

C. COMMUNICATION AND INFORMATION TECHNOLOGY DEVELOPMENT

1. OBJECTION AND APPEAL MODULE

Objection and appeal module is an information system module used in the process of objection and appeal administration, which started from the receipt of the request until the settlement process, as well as its association with the adjustment of tax arrears as a result of filing an objection/appeal and the outcomes of all the process.

In order to guarantee the right of taxpayers it is very important to make sure that the whole process are well recorded in the DGT system, so that the taxpayers could easily obtain the necessary information throughout the process whether it's, process, dates and events of each process, activities, and decision which are produced. Another benefit of the implementation of objection and appeal module is the ability to minimize the risk of objections and appeals process to exceed the deadline.

2. COMPLIANCE RISK MANAGEMENT FOR SUPERVISION AND AUDIT PROCESS

Development of compliance risk management (CRM) for the supervision and audit refers to the Organizational Transformation initiative to create a risk-based taxpayers compliance model in order to collect revenue and to uphold the fairness. CRM provides risk weight information of taxpayers compliance as a result of the analysis which is based on certain variables. The output produced by the CRM risk engine is expected to help DGT in the mapping of taxpayers compliance based on different levels of risk and the magnitude of fiscal importance to determine the proper handling of risk mitigation, for example, by audit plan or taxpayers supervision.



The result of risk engine CRM pilot test during 2015 has been carried out on 16 Tax Offices and 9 Regional Tax Offices. As a follow-up to the audit function, 50 Audit Warrants have been issued on 106 supervised taxpayers. While follow-up on the supervisory function, of the 2,253 supervised taxpayers, as many as 1,786 taxpayers has been appealed. Furthermore, of the total taxpayers who have been appealed, as many as 800 taxpayers have paid the taxes worth Rp184,415,591,725,00.

Rp184.42 billion

Result of appeal by the CRM pilot test



3. DEVELOPMENT OF e-FILING APPLICATION

DGT continues to develop e-Filing for the convenience of users in order to change the way the taxpayers filing the Tax Return, from paper-based to the electronic-based filing. As was done in 2015, DGT added upload feature on e-Filing application. Given these features, taxpayers who use e-Filing application could submit Tax Return directly using internet without going through the application service provider.

To be able to use this facility, the taxpayer could download the e-SPT via <http://www.pajak.go.id> by registering an account through integrated services in <http://www.djponline.pajak.go.id>. Once registered, taxpayers could submit the Tax Return by uploading the csv file output from the application of e-SPT and upload the Tax Return attachment in pdf format. Currently, the type of Tax Return which could be filed using this upload feature is Corporate Annual Tax Return (1771), Individual Annual Tax Return (1770), Income Tax Periodic Tax Return Article 4 paragraph (2), and Income Tax Periodic Tax Return Article 21/26. In the future, the feature will be extended to other types of Tax Return.

In 2015 DGT received 2,687,648 tax return filing using e-Filing, exceeding the target of 2 million tax return. The achievement was due to e-Filing application improvement conducted along with intensive dissemination as well as vigorous campaign of penalty annulment for taxpayers who filed the tax return using e-Filing.

4. DEVELOPMENT OF DGT COMMUNICATION AND INFORMATION TECHNOLOGY INFRASTRUCTURE

In 2015 the development of infrastructure was implemented to upgrade the capacity of infrastructure in providing the taxpayers and DGT internal needs.

The increase of infrastructure capacity was aligned with the needs of organizational transformation initiatives including an increase in the number of e-Filing users, the expansion of the scope of e-Tax Invoice service, access capacity for www.pajak.go.id, and accommodate the increased amount of tax-related data and information from other parties which submitted to the DGT through the mechanism of the exchange of data and information. In addition, the increase of infrastructure capacity was also needed to accommodate the growth of transaction data and additional of information system service for the coming years.



5. DEVELOPMENT OF SUPPORTING APPLICATION FOR TAX DATA AND DOCUMENT PROCESSING UNIT

One of DGT's attempts to improve the quality of tax administration was to record the data of Tax Return in a fast, accurate, and complete manner. DGT requires a system that needs all requirements to support the improvement of the recorded data quality and the completion of data processing which amount continue to grow in line with the increase of taxpayers compliance, at the same time are capable to serve Tax Return data users. Tax Return processing system currently consists of the main application, which makes the process of scanning and recognition as well as supporting applications.

Development of supporting application in 2015 aimed to make every Taxation Data and Document Processing Unit could complete business process of Tax Return document processing in a completely one flow, so that the Tax Return data could be immediately utilized. Previously, some of the processing should be transferred from Taxation Data and Document Processing Office to be completed in Tax Data and Document Processing Center. In addition to integrate the process, this development has added several modules and new features including a reception of Tax Return packaging from third parties, the notification regarding the condition of Tax Return, the module of quality assurance, the data transfer process monitoring, a mobile reader to read and process the data generated by the system, as well as web service to help the process of Tax Return data transfer in real time and in a regular manner.

D. BUSINESS PROCESS DEVELOPMENT

Business Process Development		2015
Subject	Legal Basis	
Procedures of Issuance and Revocation of Electronic Certificate	Directorate General of Taxes Regulation No. PER-28/PJ/2015	
Provisions regarding Form, Content, and Procedures of the Filling and Submission of VAT Periodic Tax Return	Directorate General of Taxes Regulation No. PER-29/PJ/2015	
Improvement of electronic transaction of DGT online tax service by the issuance of e-FIN for every taxpayer. Subsequently, taxpayers only need to activate the e-FIN and register at the djponline.pajak.go.id	Directorate General of Taxes Regulation No. PER-41/PJ/2015	
Improvement of Guidelines for the Administration of Data Development, Utilization, and Monitoring	Directorate General of Taxes Circular Letter No. SE-10/PJ/2015	
Numbering Structure of Taxpayer Identification Number and Implementation of Permanent Taxpayer Identification Number	Directorate General of Taxes Circular Letter No. SE-44/PJ/2015	
Procedures of the Settlement of Damaged and Missing Electronic Tax Invoice (e-tax invoice) Data Request	Directorate General of Taxes Circular Letter No. SE-58/PJ/2015	
Procedures of the Issuance and Revocation of Electronic Certificate	Directorate General of Taxes Circular Letter No. SE-69/PJ/2015	
Development of Procedures of Annual Tax Return Reception and Processing, among others on the procedures of verification and issuance of receipt on Annual Tax Return which was directly submitted to Tax Office	-	
Study on simple audit in an attempt to change the business processes of verification in order to issue Notice of Tax Assessment	-	



In addition to the development of business process described in the table above, DGT also carried out development of business process, policy, and database in the field of e-commerce.

The development of e-commerce in Indonesia demanded DGT to make an extra effort in supervising the fulfillment of tax obligations in this sector. Therefore, in 2013 DGT has formed ad hoc team tasked to develop policy, business process, and database of e-commerce (e-Commerce Team). In 2015 the e-Commerce Team has task focused on the monitoring and law enforcement which was done through a series of audit against eight e-commerce taxpayers which were expected to fully complete in 2016. The e-Commerce Team carried out the audit as a strategy to understand the business model and to examine the compliance of e-commerce taxpayers.

Expansion of e-Tax Invoice Implementation

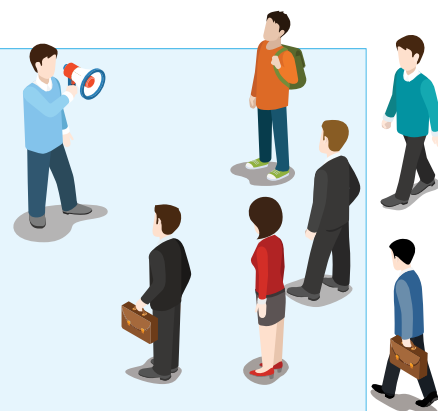
The implementation of e-tax invoice for Taxable Person for VAT Purposes which were registered in Small Taxpayers Offices in Java and Bali as well as Medium Taxpayers Offices outside Java and Bali. This was the second phase of the three phases of e-tax invoice implementation in Indonesia. The first phase was implemented in 2014 for certain Taxable Person for VAT Purposes registered in Large Taxpayers Offices and Medium Taxpayers Offices in Jakarta. While the third phase will be implemented in July 2016 for the entire Taxable Person for VAT Purposes in Indonesia.

E-tax invoice provides convenience for Taxable Person for VAT Purposes to issue Tax Invoice since e-tax invoice does not require a wet signature and does not need to be printed, as well as protection against the irresponsible parties who abuse Tax Invoice. As for DGT, e-tax invoice will enhance the validity of Tax Invoice as well as facilitate the acceleration of Taxable Goods/Taxable Service data collection and delivery.

E. PUBLIC RELATIONS

Public relations plays an important role as a funnel of information which able to share all government programs and its performance, thus it is expected to provide the positive image impact of government agencies.

The role of public relations in DGT is aimed at the larger interest, which is to increase public awareness of the important role of taxes for the nation development and to encourage taxpayers to meet their tax obligations based on the principle of self-assessment (behavior level).





To be able to carry out this important role, DGT public relations division is required to always capable and quick to identify social dynamics to synergize with the press, to optimize social media utilization, as well as to master information and technology as supporting media.

DGT Public Relations Activities		2015
No.	Type of Activity	Frequency
1.	Press Release	68 releases
2.	Press Conference	18 times
3.	Media Planning (appointment of third party to provide recommendation in the preparation of media plan)	1 time
4.	Media Relation/Gathering	1 time
5.	Media Visit (DGT visit to the editor in chief)	3 times
6.	Delivery of public service advertising via:	
	a. print media	300 times
	b. television	325 spot
	c. Train television (KATV)	84 spot
7.	Ngobras (Fun Talk) with journalists discussing hottest taxation topic	7 times
8.	Interactive tax dissemination via television	9 times
9.	Exhibition (DGT as participant or organizer)	3 times
10.	Special report (various tax and non-tax activities)	24 times
11.	Interview (coordination of interview request with DGT officials by mass media)	33 times
12.	"Media Handling and Public Relations" Workshop	1 time
Note: The above public relations activities were carried out by DGT Head Office		

13 press releases

Regarding to the gijzeling and handover of tax crime suspects to the prosecutor



In 2015 DGT carried out a series of activities to extend the functionality of DGT website:

- segmentation of DGT website content in keeping with the type of taxpayers: common grouping, individual taxpayers, corporate taxpayers, treasurers and tax consultants;
- the increase of server capacity which capable of handling up to 30 million visitors of DGT website, particularly at peak condition, from March to April every year;
- the addition of service feature in DGT website: e-Tax Invoice, e-Filing, and e-Billing; and
- development of single sign-on infrastructure, which allows users to access all types of service in DGT website by using social media account and e-mail.

Measurement of Public Relations Effectiveness

In 2015 together with PT Enciety Binakarya Cemerlang, DGT conducted a survey to measure the performance of public relations.

Public Relations Index (Readability Index & Public Relations Effectiveness Index)

Public Relations Media	Information Source	Comprehension Index	Effectiveness Index	Public Relation Effectiveness Index
Direct dissemination by Tax Office	66.80%	3.22	3.35	3.24 ~ 80.95
Taxation book/booklet/brochure	43.48%	3.11	3.19	
Tax consultation section in print media	17.35%	3.13	3.24	
Talkshow in television	29.37%	3.11	3.23	
Talkshow in radio	11.91%	3.00	3.16	
www.pajak.go.id	38.89%	3.17	3.27	
Online media (i.e: detik.com, Kompas.com, etc)	25.86%	3.12	3.20	
Social media (Facebook, Twitter, Youtube, etc)	19.84%	3.08	3.20	
Tax advertising in radio	13.07%	3.02	3.10	
Tax announcement and advertisement in print media	29.06%	3.09	3.19	
Billboard/banner	38.34%	3.03	3.14	
Outdoor LED (Videotron)	11.58%	3.05	3.19	
Friends/colleagues/relatives	47.43%	3.18	3.31	

Notes:

Comprehension Classification:

- Highly elusive (1.00 – 1.99)
- Elusive (2.00 – 2.99)
- Understandable (3.00 – 3.50)
- Highly understandable (3.51 – 4.00)

Public Relations Effectiveness Classification:

- Highly ineffective (1.00 – 1.99)
- Ineffective (2.00 – 2.99)
- Effective (3.00 – 3.50)
- Highly effective (3.51 – 4.00)



In general, the survey results showed the messages delivered by public relations easily understood by public, as indicated on the Index of Comprehension which was in the range of 3.00– 3.50. This index is included in Readability Studies and being used to determine the public's understanding toward the messages that has been delivered by DGT. On the other hand, the Index of Effectiveness was in the range of 3.00 – 3.50, which means that the majority of society was acting in line according to the messages delivered in media.

F. DOMESTIC COOPERATION

DGT's tasks in collecting the state revenues need the support from all stakeholders. DGT cooperates with various parties such as law enforcement institutions, local governments, banking institutions, and business/professional associations which set forth in the partnership agreement/mutual agreement.

Signing of Partnership Agreement/Mutual Agreement

2015

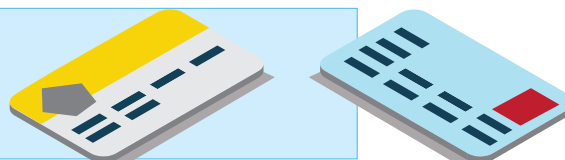
Date	Parties Dealing in Agreement	Scope
11 March	DGT and Provincial Government of Central Java	Optimization of Central Tax revenue, Local Tax, and Local Retribution Revenue in the Province of Central Java
16 April	National Narcotics Agency and Ministry of Finance	Coordination and Cooperation in Preventing and Eradicating Drug Abuse, Narcotics Black Market, and Narcotics Precursor
20 May	Ministry of Finance and Ministry of Agriculture and Spatial Planning/National Land Agency	Optimization of Tax Revenue and Agriculture and Spatial Planning Policy
	DGT and Secretariat General of Ministry of Agriculture and Spatial Planning/National Land Agency	Optimization of Tax Revenue and Agriculture and Spatial Planning Policy
	Minister of Finance and General Elections Commission	Tax Obligations Fulfillment of Candidates of Governor, Regent and Vice Regent, and/or Mayor and Deputy Mayor
	Ministry of Finance and Attorney General	Law Enforcement, Assistance, and Protection as well as Assets Recovery in Taxation
	DGT and Deputy Attorney General of Fostering	Assets Recovery
	DGT and Deputy Attorney General of Special Crimes	Law Enforcement of Tax Crime and Money Laundering Crime
	DGT and Deputy Attorney General of Intelligence	Cooperation in Supporting the Performance of Law Enforcement in Taxation Sector
	DGT and Deputy Attorney General of Civil Law and State Administrative	Handling of Legal Issues of Civil Affairs and State Administration
	Ministry of Finance and Ministry of Social Affairs	Taxation Monitoring and Supervision of Lucky Draw to Support the State Revenue
	DGT and Central Bank of Indonesia	Utilization of Taxation and Credit Data as well as Implementation of Non-cash and Inclusive Financial National Program
	DGT and Directorate General of Social Protection and Security	Tax Monitoring and Supervision of Lucky Draw to Support the State Revenue



Date	Parties in Agreement	Scope
24 July	DGT and Secretariat General of General Elections Commission	Tax Obligations Fulfillment of Candidates of Governor, Regent and Vice Regent, and/or Mayor and Deputy Mayor
26 November	Ministry of Finance and State Intelligence Agency	Synergy in Securing the Tax Revenue
15 December	Ministry of Finance and Ministry of Marine Affairs and Fisheries	Optimization of state Revenue management in Marine and Fisheries Sector
	DGT and Secretariat General of Ministry of Marine Affairs and Fisheries	Optimization of state revenue management in Marine and Fisheries Sector

The implementation of cooperation agreement/mutual agreement significantly support DGT in optimizing its tasks. One of the examples is the utilization of demographic data to improve tax administration carried out by DGT as a collaboration with Directorate General of Population and Civil Registration in 2013. By 2015 DGT had been synchronizing 12,036,726 Tax Identification Numbers with ID Number data, from the total of 20,812,042 Tax Identification Numbers which shall be paired (57.84 percent). Furthermore, the data synchronization result will be used by DGT to implement tax extensification.

“ **12 million** More than Tax Identification Number have been synchronization ID Identification Number ”



G. INTERNATIONAL COOPERATION

1. DGT PARTICIPATION IN INTERNATIONAL FORUM

The participations and contributions of DGT in various international activities are expected to provide substantial benefits to the national interest. Throughout 2015, DGT participated in a number of international forums.

On 11-12 November 2016 Indonesia hosted the First Asia-Pacific Technical Committee Meeting on Base Erosion and Profit Shifting (BEPS) forum. In the forum held in Yogyakarta, DGT was the organizer that forum held in Yogyakarta, DJP was the organizer in cooperation with Secretariat of the Organization for Economic Cooperation and Development (OECD) and Korea Policy Center's OECD. A number of delegates from 17 countries in the Asia Pacific region and 5 international organizations attended the forum.



BEPS was a tax avoidance strategy conducted by multinational companies by exploiting gaps or mismatches of tax regulations in many countries. These factor caused abatement of the tax bases and/or artificial profit shift to the country which levy low tax rate or no tax at all, therefore the overall tax is minor or tax is not being paid in any state (double non-taxation). From the common understanding of the importance of BEPS, many countries participated in BEPS Project initiated by G20 and OECD.

International Forum Attended by DGT		2015
Date	Organizer	Subject
28—29 January	France	OECD-the Committee on Fiscal Affairs Meeting
7—9 February	Thailand	e-Commerce Expert Group Meeting
9—13 February	France	The 18 th PRG Meeting dan AEOI Group Meeting
12—13 February	South Korea	Regional Consultation on BEPS
22—27 February	Japan	JICA Counterpart Seminar on EOI
16—18 March	France	The 4 th Global Forum on Transfer Pricing
21—23 April	Cambodia	The 26 th ASEAN Committee on Disaster Management Meeting
27—29 April	Tunisia	ATAIC Seminar on Non-Double Taxation Treaties
27—29 April	Phillipine	Global Forum AEOI Training Seminar
6—8 May	Turkey	G20 International Tax Symposium
11—14 May	Italy	AEOI Working Group dan Competent Authorities Meeting
19 May	Phillipine	APEC-The World Travel and Tourism Council Conference on Tourism and Taxation
18—19 June	France	Forum on Tax Administration: MAP
22—24 June	Mongolia	The 17 th SGATAR Working Level Meeting
30 June — 3 July	France	The 20 th PRG Meeting
1—3 July	Morocco	The 6 th International Tax Dialogue Global Conference
August	Indonesia	Asean Forum on Taxation
17—21 August	Malaysia	Workshop on AEOI (Advanced)
16—17 September	Netherlands	The 4 th Forum on Tax and Crime
14—16 September	Turkey	The 4 th Meeting of the G20 Development Working Group
21—24 September	France	The 21 st PRG Meeting
20—22 October	Singapore	MAP Indonesia-Singapore
11—12 November	Indonesia	Asia-Pacific Technical Committee Meeting on BEPS
24—26 November	Singapore	The 45 th SGATAR Meeting



2. FOREIGN COUNTRY DELEGATION AND FOREIGN INSTITUTION VISIT

Every year DGT often visited by various foreign delegations from foreign countries or agencies. The agenda of the visit could be a courtesy visit, comparative studies, coordination meetings, as well as in the implementation of a cooperation.

Foreign Delegation Visit		2015
Date	Delegation	Agenda
17 February	National Tax Agency	Information exchange
23—25 February	Maldives Inland Revenue Authority	Study visit of Indonesian Tax Administration
9—13 March	Japan International Cooperation Agency (JICA)	Mutual Agreement Procedure / Advance Pricing Agreement Seminar
25 March	South Korea Ambassador for Indonesia	Courtesy visit to DGT
13 April	The World Bank	Courtesy visit to DGT
15—16 April	National Tax Agency (NTA) of Japan	Mutual Agreement Procedure
28 April	South Korea Ambassador for Indonesia	Dissemination for Korean companies which are taxpayers in Indonesia
4—8 May	OECD	BEPS Seminar : Transfer Pricing
6 May	Head of the Economic Department, Embassy of France in Indonesia	Courtesy visit to DGT
19—22 May	Australian Taxation Office	Courtesy visit to DGT
25—26 May	Inland Revenue Authority of Singapore	Mutual Agreement Procedure
11—18 June	The World Bank	Support Missions and Visit Tax Offices/Contact Center
24 June	Embassy of France in Indonesia	Dissemination for French companies which are taxpayers in Indonesia
9 July	Jakarta Japan Club	Tax Dialogue
12 August	Jakarta Japan Club	Tax Dialogue II
24 August	Singapore Ambassador for Indonesia	Indonesia-Singapore Tax Dialogue
27 August	Australian Taxation Office	International Tax Dialogue with ATO Expert
31 August—4 September	OECD	Joint DGT-OECD Workshop: Taking Forward the Work on BEPS Tax Treaty Related Issues
8—9 September	NTA of Japan	Mutual Agreement Procedure
18 September	Budgetary Affairs of Commission of China	Courtesy Call to DGT
25 September	Ambassador of Ireland for Indonesia	Courtesy Call to DGT
30 September—2 October	JICA-NTA of Japan	Joint Coordinating Committee Meeting
1 October	Division Chief from the International Monetary Fund Asia and Pacific Department	Courtesy visit to DGT
6 October	Ambassador of Belgium for Indonesia	Courtesy Call to DGT



Date	Delegation	Agenda
12—13 October	State Administration of Taxation of The People's Republic of China	Competent Authority Meeting
20—22 October	Inland Revenue Authority of Singapore	Competent Authority Meeting
11—12 November	OECD	Asia-Pacific Technical Committee Meeting on BEPS
1 December	Yokohama National University	Study Visit
8 December	Division Chief from the IMF Asia and Pacific Department	Courtesy Visit to DGT
7—11 December	Australian Taxation Office	Government Partnership Fund (GPF) Meeting

3. DONOR AGENCY

Donor institution is an international non-governmental organization that provides technical assistance and/or funds to DGT in order to develop DGT capacity. In addition, DGT also has technical cooperation with the office/department unit within a foreign governance.

Cooperation between DGT and foreign donors in capacity building is done through the exchange of expertise and knowledge in tax administration as well as in the form of technical assistance.

Cooperation activities carried out between DGT and foreign donors during 2015 are as followed.

a. Australian Taxation Office

In April 2015 DGT was conducting a benchmarking method of Enterprise Risk Management at Australian Taxation Office (ATO) in order to obtain an understanding of relevant frameworks and advantage of risk management conducted by ATO. In August 2015 DGT along with Inspector General of Ministry of Finance were attending a training of Strategic Planning and Governance to study the application of integrated strategic planning framework, risk management, as well as simulation of regulations and policies dissemination before being implemented through Simulation Center.

From August to December 2015, DGT was collaborated with ATO in secondment program for DGT employees. Secondment is intended to increase the employee's capacity in the field of economic analysis in handling transfer pricing, Advance Pricing Agreement, and Mutual Agreement Procedure.

Through Government Partnership Fund (GPF), DGT has the opportunity to study the governance of communication and information technology of taxpayers as well as data management and integration of third-party which has been implemented by ATO.

**b. Australia-Indonesia Partnership For Economic Governance**

Australia-Indonesia Partnership For Economic Governance (AIPEG) provided technical assistance to increase the capacity of DGT employees in the form of consultation with professional advisors as well as conducted seminars, benchmarking and workshops with topics of transfer pricing, tax audit, risk compliance, and information technology.

AIPEG also actively facilitated the ATO in providing technical assistance to DGT and if DGT need a comparative study visit to ATO. Moreover, AIPEG also help the cooperation between DGT and ATO in the pilot project of employees' assignment at ATO's Economist Practice unit.

c. Japan International Cooperation Agency

DGT collaborated with Japan International Cooperation Agency (JICA) for the year of 2015–2017 in the “Project on for Enhancing Tax Monitoring and Enhancement in the Directorate General of Taxes through the Prevention of Tax Dispute and Improvement in the Management of Human Resources and Organization”. The cooperation was conducted by the assignment of JICA experts in DGT and the implementation of counterpart training and seminar, each of which was held in Indonesia and Japan with speakers from National Tax Agency (NTA) and National Tax College (NTC).

d. Public Financial Management Multi Donor Trust Fund

Public Financial Management Multi Donor Trust Fund (PFM MDTF) is part of the Financial Management Improvement and the State Revenue Administration Project which organized with assistance from World Bank, International Monetary Fund, and other foreign donors. Based on the Minister of Finance Decree No. 357/KMK.01/2015, DGT was set as one of the implementing agencies of the PFM MDTF which conducting State Revenue Administration Improvement Component to increase the state revenue from taxation.

To support PFM MDTF activity, in 2015 DGT organized seminar/workshop, training, and consultation in the field of the handling of informants, the management of third-party data, risk management in tax administration, behavioral economics for policy, taxpayers management, enterprise architecture, computers forensics, and auditing of multinational companies.



Financial Overview

Mandated by the law, DGT is obliged to submit the financial report to its superior, Ministry of Finance. The following financial overview refers to DGT Financial Statements for Fiscal Year 2015.

A. TAX REVENUE

Realized net tax revenues in 2015 amounted to Rp1,060,860,570,511,080.00 or 81.97 percent of the target, grew by 7.69 percent from previous year.. The details of 2015 tax revenue performance is outlined as follows.

Revenue Performance by Type of Tax			2015		
Type of Tax	Revised State Budget 2015 (billion Rp)	Realization 2015 (billion Rp)	Achievement 2015 (%)	Realization 2014 (billion Rp)	Realization Growth 2014—2015 (%)
Non-Oil & Gas Income Tax	629,400.29	552,222.38	87.74	459,084.66	20.29
Income Tax Article 21	126,848.27	114,043.99	89.91	105,625.44	7.97
Income Tax Article 22	12,281.13	8,477.96	69.03	7,256.14	16.84
Income Tax Article 22 on Import	63,205.16	40,249.40	63.68	39,453.73	2.02
Income Tax Article 23	40,389.73	27,881.87	69.03	25,535.47	9.19
Income Tax Article 25/29 from Individual	5,215.08	8,258.23	158.35	4,704.41	75.54
Income Tax Article 25/29 from Corporate	202,201.18	182,273.99	90.14	148,719.21	22.56
Income Tax Article 26	46,972.13	43,001.94	91.55	34,728.02	23.82
Final Income Tax	123,943.52	119,665.59	96.55	87,318.12	37.05
Other Non-Oil & Gas Income	164.10	189.39	115.41	88.82	113.22
Income Tax Borne by the Government	8,180.00	8,180.03	100.00	5,655.30	44.64
VAT & Sales Tax on Luxury Goods	576,469.17	423,710.32	73.50	408,829.94	3.64
Domestic VAT	364,734.27	280,002.09	76.77	240,786.41	16.29
VAT on Import	192,475.25	130,131.56	67.61	152,313.19	-14.56
Other VAT	212.11	200.84	94.69	151.69	32.40
Domestic Sales Tax on Luxury Goods	12,627.46	9,293.13	73.59	10,239.76	-9.24
Sales Tax on Luxury Goods on Import	6,402.86	4,008.32	62.60	5,335.61	-24.88
Other Sales Tax on Luxury Goods	17.22	74.39	432.06	3.29	2,160.98
Land & Building Tax	26,689.88	29,250.64	109.59	23,476.28	24.60



Type of Tax	Revised State Budget 2015 (billion Rp)	Realization 2015 (billion Rp)	Achievement 2015 (%)	Realization 2014 (billion Rp)	Realization Growth 2014—2015 (%)
Land & Building Tax on Plantation	1,302.31	1,595.46	122.51	1,482.36	7.63
Land & Building Tax on Forestry	338.66	491.69	145.19	365.53	34.52
Land & Building Tax on Mineral and Coal Mining	977.25	1,243.78	127.27	1,023.29	21.75
Land & Building Tax on Oil and Gas Mining	23,920.81	25,721.16	107.53	20,604.22	24.83
Land & Building Tax on Geothermal Mining	121.47	196.78	162.00	2.58	7,527.09
Other Land & Building Tax	29.39	1.78	6.03	0	0
Other Taxes	12,164.55	5,568.30	45.77	6,293.35	-11.52
Oil & Gas Income Tax	49,534.79	50,108.94	101.16	87,445.55	-42.70
Total Excluding Oil and Gas Income Tax	1,244,723.88	1,010,751.63	81.20	897,684.24	12.60
Total Including Oil and Gas Income Tax	1,294,258.67	1,060,860.57	81.97	985,129.79	7.69

Source:

DGT Financial Statements 2015 (Audited)

1. NON-OIL & GAS INCOME TAX

Realized net tax revenue from Non-Oil & Gas Income Tax in 2015 amounted to Rp552,222,383,517,460.00 or 87.74 percent of the target. While it fell behind the target, the actual figure grew by 20.29 percent from previous year. The revenue from Non-Oil & Gas Income Tax was the major contributor of the national tax revenue amounted to 52.05 percent. Main factors that affected the Non-Oil & Gas Income Tax revenue are as follows.

a. Income Tax Article 21

The realized net tax revenue from Income Tax Article 21 in 2015 amounted to Rp114,043,986,474,985.00 or 89.91 percent of the target and also grew 7.97 percent from the previous year. The revenue from Income Tax Article 21 was affected by the number of labor force in quarter III 2015 which declined by 5.92 million people compared to quarter I 2015 (source: news released of Statistics Indonesia No. 103/11/Th.XVIII, BPS, dated 5 November 2015) as well as an increase of remuneration given to ten ministries/institution. In terms of policy, the revenue of Income Tax Article 21 was affected by the adjustment of non-taxable income bracket which increased to Rp36 million per year as set in the Minister of Finance Regulation No. 122/PMK.010/2015 and the enactment of Government Regulation No. 60 Year 2015 regarding the Pension Plan Program which regulates the pension fund for workers who get laid off could be distributed directly without waiting for a period of ten years membership.



b. Income Tax Article 22

The realized net tax revenue from Income Tax Article 22 in 2015 amounted to Rp8,477,962,985,496.00 or only reached 69.03 percent of target, and grew by 16.84 percent from the previous year. This figure was higher than the growth in Fiscal Year 2014 which only 6.13 percent. This positive growth, among others was supported by the revenue performance of tax remittance from state treasurer (goods and capital expenditure transaction). However, the revenue from Income Tax Article 22 in 2015 was restrained due to the low of tax payment from automotive sector.

c. Income Tax Article 22 on Import

The realized net tax revenue from Article 22 on Import in 2015 amounted to Rp40,249,398,837,779.00 or 63.68 percent of target, and grew by 2.02 percent from the previous year. The performance of Income Tax Article 22 on Import was affected by the depreciation of rupiah and the declining of import activities due to the fall of domestic demand, both in terms of consumption and production (raw/supporting materials).

d. Income Tax Article 23

The realized net tax revenue from Income Tax Article 23 in 2015 amounted to Rp27,881,866,726,555.00 or 69.03 percent of target, and grew by 9.19 percent from the previous year. The growth was slowed down due to the slightly growth of tax payments from mining and quarrying sector as a major contributor due to the impact of global crisis.

e. Income Tax Article 25/29 from Individual

The realized net tax revenue from Income Tax Article 25/29 from Individual in 2015 amounted to Rp8,258,228,578,168.00 or 158.35 percent of target, and grew by 75.54 percent from the previous year. This performance was supported by the DGT policy which proclaimed 2015 as the Guidance Year of Taxpayers Compliance which was reflected in the form of incentives to improve taxpayers compliance, as stipulated in the issuance of the Minister of Finance Regulation No. 91/PMK.03/2015 regarding the Deduction or Annulment of Administrative Penalty for Overdue Tax Return Filing, Tax Return Amendment, and Late Tax Payment or Remittance.

f. Income Tax Article 25/29 from Corporate

The realized net tax revenue from Income Tax Article 25/29 from Corporate in 2015 amounted to Rp182,273,994,625,901.00 or 90.14 percent of target, and grew by 22.56 percent from the previous year. This performance was better than 2014 growth of -3.61 percent. In general, the annual payment of Corporate Income Tax from five major contributor business sectors experienced positive growth but the revenue performance was still remained on hold due to the global economic condition, especially the financial performance of large taxpayers in processing industry which mostly export oriented and the revenue grew only slightly due to the falling export demand.



g. Income Tax Article 26

The realized net tax revenue from Income Tax Article 26 in 2015 amounted to Rp43,001,935,400,353.00 or 91.55 percent of target, and grew by 23.82 percent from the previous year. This performance was supported by the depreciation of rupiah during the Fiscal Year 2015 which was quite capable to boost the revenue from Income Tax Article 26 on five main sectors. However, the economic slowdown quite affected the production activities mainly in the manufacturing sector.

h. Final Income Tax

The realized net tax revenue from Final Income Tax in 2015 amounted to Rp119,665,593,041,849.00 or 96.55 percent of target, and grew by 37.05 percent from the previous year. This performance, among others, was affected by the increasing of deposit interest, and bond interest infrastructure project number as well as price and volume of residential property sales. In terms of policy, the issuance of the Minister of Finance Regulation No. 191/PMK.01/2015 regarding Fixed Assets Revaluation has also contributed to the increasing revenue of Final Income Tax.

2. VAT & SALES TAX ON LUXURY GOODS

The realized net tax revenue from VAT and Sales Tax on Luxury Goods in 2015 amounted to Rp423,710,316,542,610.00 or 73.50 percent of target, and grew by 3.64 percent from the previous year. The revenue from VAT and Sales Tax on Luxury Goods was the second biggest contributor in national tax revenue with 39.94 percent. Several factors that affected the revenue were as follows.

a. Domestic VAT

The realized net revenue of Domestic VAT in 2015 amounted to Rp280,002,086,674,095.00 or 76.77 percent of target, and grew by 16.29 percent from the previous year. Despite the economic downturn and the decline in consumption, Domestic VAT revenue was still able to grow in the fourth quarter of 2015 which was affected by a series of economic stimulus packages policy launched by the Government in its efforts to improve the economic of Indonesia.

b. VAT on Import

The realized net revenue of VAT on Import in 2015 amounted to Rp130,131,561,812,066.00 or 67.61 percent of target, and experienced negative growth of -14.56 percent from the previous year. This less satisfying performance was affected by the falling price of oil and gas, both crude oil (CPO) and processed oil, and coupled with low activity of domestic industry. The decline in domestic industry certainly affected the import value as a factor of production input which directly correlated to the revenue of VAT on Import.



c. Domestic Sales Tax on Luxury Goods

The realized net revenue of Domestic Sales Tax on Luxury Goods in 2015 amounted to Rp9,293,125,299,155.00 or 73.59 percent of target, and experienced negative growth of -9.24 percent from the previous year. The sluggish growth was caused by the volatility in the world economy, thus the government set the role of revenue of Sales Tax on Luxury Goods this year more to the *regulerend* than budgeter. The dominance of budgeter function in terms of revenue is often less favorable since it makes Sales Tax on Luxury Goods revenue lower than the previous year. Some of the policies that lowered the revenue of Domestic Sales Tax on Luxury Goods reflected in some rules such as Government Regulation No. 41 Year 2013 which among others set the taxation on the low cost green car and the Minister of Finance Regulation No. 106/PMK.010/2015 which governs the exemption of Sales Tax on Luxury Goods on certain types of goods.

d. Sales Tax on Luxury Goods on Import

The realized net revenue from Sales Tax on Luxury Goods on Import in 2015 amounted to Rp4,008,316,866,829.00 or 62.60 percent, and experienced negative growth of -24.88 percent from the previous year. This poor performance was affected by the decreasing of import activities due to the decline of domestic manufacturing industry consumption on imported raw materials amidst the increasing dollar. In addition, the sales of complete built-up (CBU) cars in 2015 as the largest revenue contributor of Sales Tax on Luxury Goods on Import experienced a decline, according to data from Gaikindo until November 2015 it slowed down -21.73 percent from 2014, or 77,809 units sold in 2015, while in the same period in 2014 it was sold over 99,414 units.

3. LAND & BUILDING TAX

The realized net revenue from Land & Building Tax in 2015 grew by 24.64 percent from 2014, and achieved 109.66 percent of the target. Things that affected the performance in 2015 namely:

- a. revenue forecast for fiscal year 2015 no longer used a data combination of tax arrears, revenue growth, revenue realization, and the the principal tax assessment but only using principal tax assessment data; and
- b. a more accurate calculation of Land & Building Tax in Oil and Gas sector which was driven by the enactment of Director General of Taxes Regulation No. PER-45/PJ/2015 regarding the Procedures for the Imposition of Land and Building Tax in the Mining Sector for Oil, Gas, and Geothermal Mining, thus the calculation of building value, especially well and platform of oil & gas, resulted a more realistic assessment.

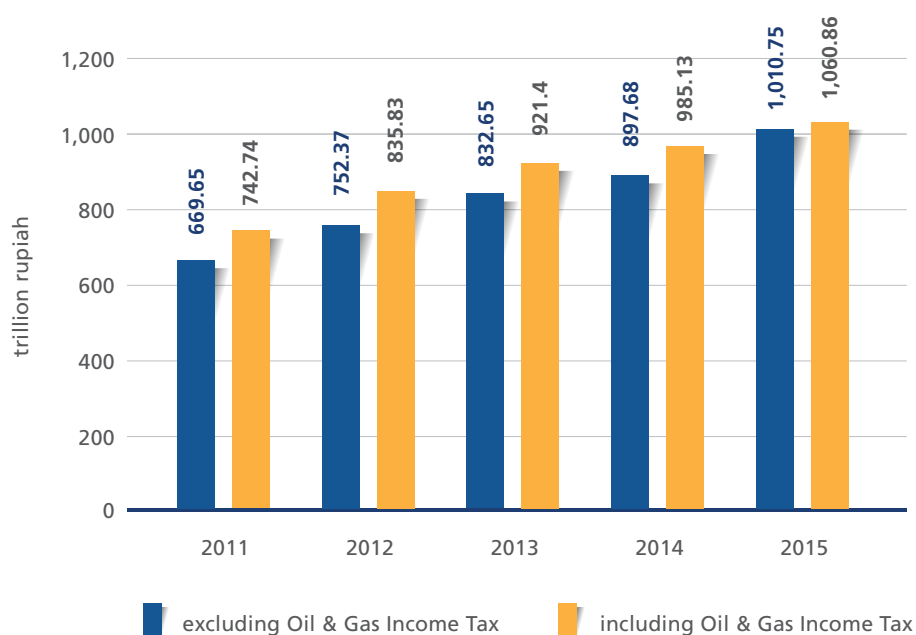


4. OTHER TAXES

The realized net revenue from other taxes in 2015 experienced a sluggish growth of -2.99 percent because of the reduced sales of stamp goods due to the civil servant recruitment moratorium. The impact of the enactment of Minister of Finance Regulation No. 194/PMK.03/2012 on 1 January 2013 regarding the Sales Tax Payments for First Generation of Coal Contract of Work Contractors still affected the sales tax on coal amidst the falling prices of coal.

DGT Tax Revenue Performance

2011–2015



B. NON-TAX REVENUE

The realized of net Non-Tax Revenue in 2015 amounted to Rp77,508,820,560.00 and increased by 398.14 percent from the previous year.

Net Non-Tax Revenue		2014–2015	
Description	2015 (billion Rp)	2014 (billion Rp)	% Increase/(Decrease)
Revenue from State Assets Management and Revenue from Sales	4,452,583,600	7,060,153,937	(36.93)
Revenue from Services	2,543,299,612	1,063,539,232	139.14
Revenue from Interest	0	28,800,000	(100.00)
Revenue from Dues and Fines	665,630,651	443,203,969	50.19
Other Revenues	69,847,306,697	6,963,856,515	903.00
Total	77,508,820,560	15,559,553,653	398.14



C. PERSONNEL EXPENDITURE

The realized net Personnel Expenditure in 2015 amounted to Rp1,932,764,331,232.00 or 95.40 percent of budget. Civil Servant Salaries and Allowances Expenditure dominated the absorption of Personnel Expenditure budget considering the large number of DGT employees.

Net Personnel Expenditures		2014–2015			
Description	2015			2014	% Increase/ (Decrease)
	Budget (Rp)	Realization (Rp)	Absorption (%)	Realization (Rp)	
Civil Servant Salaries & Allowances Expenditure	1,980,329,897,260	1,905,104,242,183	96.20	1,696,762,021,075	12.28
Overtime Expenditure	45,478,931,740	27,660,089,049	60.82	27,343,558,560	1.16
Special Allowances Expenditure and Transit Personnel Expenditure	132,772,000	0	0	0	0
Total	2,025,941,601,000	1,932,764,331,232	95.40	1,724,105,579,635	12.10

D. GOODS EXPENDITURE

The realized net Goods Expenditure in 2015 amounted to Rp4,233,578,068,518.00 or 83.49 percent of budget. The largest budget spent was Operational Goods Expenditure used for provision of consumable goods and/or services in order to meet the office's basic need. The Operational Goods Expenditure covers office needs, food, body endurance supplement, official mail delivery, utilities expense (electricity, water, and telephone), as well as building and construction maintenance cost.

Net Goods Expenditure		2014–2015			
Description	2015			2014	% Increase/ (Decrease)
	Budget (Rp)	Realization (Rp)	Achievement (%)	Realization (Rp)	
Operational Goods Expenditure	2,501,301,852,302	2,331,949,977,818	93.23	1,494,861,784,443	56.00
Non-operational Goods Expenditure	416,627,087,840	319,835,380,095	76.77	197,384,245,018	62.04
Inventory Goods Expenditure	100,465,359,532	93,105,217,862	92.67	0	100.00
Services Expenditure	599,577,488,582	431,226,431,504	71.92	250,003,317,192	72.49
Maintenance Expenditure	673,319,894,308	444,513,082,582	66.02	357,136,789,963	24.47
Domestic Travel Expenditure	769,502,249,436	609,983,769,776	79.27	497,459,639,616	22.62
International Travel Expenditure	9,913,106,000	2,964,208,881	29.90	6,511,118,191	(54.47)
Total	5,070,707,038,000	4,233,578,068,518	83.49	2,803,356,894,423	51.02



E. CAPITAL EXPENDITURE

The realized net Capital Expenditure in 2015 amounted to Rp1,175,195,421,867.00 or 58.30 percent of budget. The largest budget spent on Capital Expenditure was Equipment and Machine Capital Expenditure which was a spending to acquire equipment and machine both in terms of contractual and self-managed.

Net Capital Expenditure		2014–2015			
Description	2015			2014	% Increase/ (Decrease)
	Budget (Rp)	Realization (Rp)	Achievement (%)	Realization (Rp)	
Capital Expenditure on Land	3,170,791,000	2,982,307,100	94.06	1,161,190,000	156.83
Capital Expenditure on Equipment & Machine	1,496,050,098,000	872,170,825,298	58.30	134,078,031,720	550.49
Capital Expenditure on Building & Construction	223,287,251,000	205,004,875,205	91.81	260,778,486,239	(21.39)
Capital Expenditure on Irrigation & Installation	3,983,614,000	3,742,457,310	93.95	1,237,009,828	202.54
Other Capital Expenditure	289,424,934,000	91,294,956,954	31.54	4,580,533,321	1.893.11
Total	2,015,916,688,000	1,175,195,421,867	58.30	401,835,251,108	192.46

F. ASSETS

1. CURRENT ASSETS

Current Assets are assets expected to be realized or owned to be used or sold within twelve months since reporting. Total DGT current assets as of 31 December 2015 amounted to Rp39,864,852,797,470.00.

Current Assets	2014–2015		
Description	2015 (Rp)	2014 (Rp)	% Increase/ (Decrease)
Cash in Expenditure Treasurer	937,614,341	2,172,341,615	(56.84)
Other Cash & Cash Equivalent	329,448,819	753,489,575	(56.28)
Prepaid Expenditure	49,717,073,776	20,128,471,340	147.00
Prepayment Expenditure	105,619,592	0	100.00
Accrued Receivables	46,501,510	0	100.00
Tax Receivables (Net)	39,572,339,532,563	22,589,315,148,485	75.18
Non-Tax Receivables (Net)	178,224,903	63,733,757,416	(99.72)
Current Portion of Treasury Bills/ Compensation Claim (Net)	21,593,490	34,054,749	(36.59)
Inventory	241,177,188,476	184,058,512,681	31.03
Total	39,864,852,797,470	22,860,195,775,861	74.39



2. FIXED ASSETS

Fixed assets include the entire assets that are used for either government or public's interests with economic benefit more than a year. Fixed assets are measured based on acquisition cost by taking account the depreciation cost. The book value of Fixed Assets after depreciation as of 31 December 2015 amounted to Rp12,487,219,505,426.00.

Fixed Assets		2014–2015	
Description	2015 (Rp)	2014 (Rp)	% Increase/ (Decrease)
Land	6,810,100,125,018	6,806,824,265,943	0.05
Equipment & Machine	4,657,083,580,168	3,860,412,444,437	20.64
Building & Construction	5,355,083,615,598	4,983,440,997,688	7.46
Road, Irrigation & Installation	57,846,548,811	47,580,966,395	21.57
Other Fixed Assets	5,253,320,623	4,697,627,505	11.83
Construction in Progress	53,008,216,661	230,063,174,463	(76.96)
Accumulated Depreciation as of 31 December of current year	(4,451,155,901,453)	(4,125,343,883,998)	7.90
Fixed Assets Book Value	12,487,219,505,426	11,807,675,592,433	5.76

3. LONG-TERM RECEIVABLES

Total Long-Term Receivables as of 31 December 2015 amounted to Rp60,695,000.00. The amount was the deduction of Current Portion of Treasury Bills/Compensation Claim of Rp61,000,000.00 with Uncollectible Tax Arrears-Current Portion of Treasury Bills/Compensation of Rp305,000.00.

4. OTHER ASSETS

Other Assets are government assets other than current assets, long-term investment, and fixed assets. The book value of DGT Other Assets as of 31 December 2015 amounted to Rp441,021,656,995.00.

Other Assets		2014–2015	
Description	2015 (Rp)	2014 (Rp)	% Increase/ (Decrease)
Intangible Assets (Software, Licenses, and Other Intangible Assets)	387,083,588,454	248,403,465,870	55.83
Other Assets (Unused Fixed Assets)	352,221,307,176	333,157,860,090	5.72
Accumulated Depreciation as of 31 December of current year	(298,283,238,635)	(278,914,664,318)	6.94
Other Assets Book Value	441,021,656,995	302,646,661,642	45.72



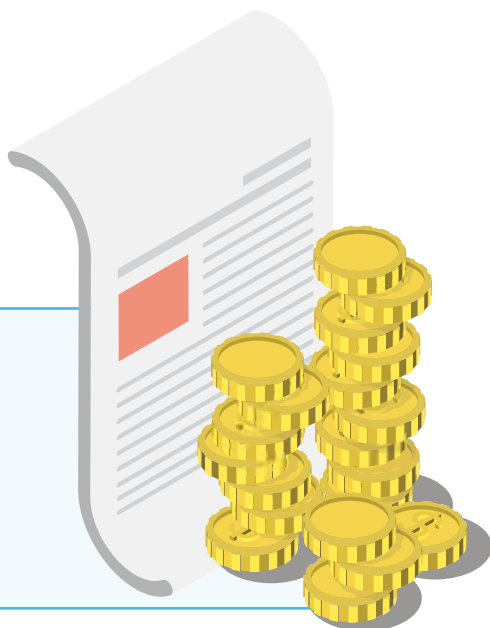
G. SHORT-TERM LIABILITIES

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 2015 amounted to Rp13,191,531,623,011.00.

Short-Term Liabilities		2014–2015	
Description	2015 (Rp)	2014 (Rp)	% Increase/ (Decrease)
Payables to Third Parties	7,398,540,998	3,922,448,021	88.62
Payables to Revenue Refund	13,182,895,680,778	1,352,405,622,270	874.77
Prepaid Revenue	220,899,415	188,295,523	17.32
Prepaid from State Treasury Service Office	937,614,341	2,172,341,615	(56.84)
Other Short-Term Liabilities	78,887,969	68,733,397	14.77
Total	13,191,531,623,501	1,358,757,440,826	870.85

H. EQUITY

Equity as of 31 December 2015 amounted to Rp39,601,623,031,390.00 while the value as of December 31, 2014 amounted to Rp33,611,834,903,670.00, thus there was an increase of Rp5,989,788,127,720.00 or 17.82 percent.





Performance Target 2016

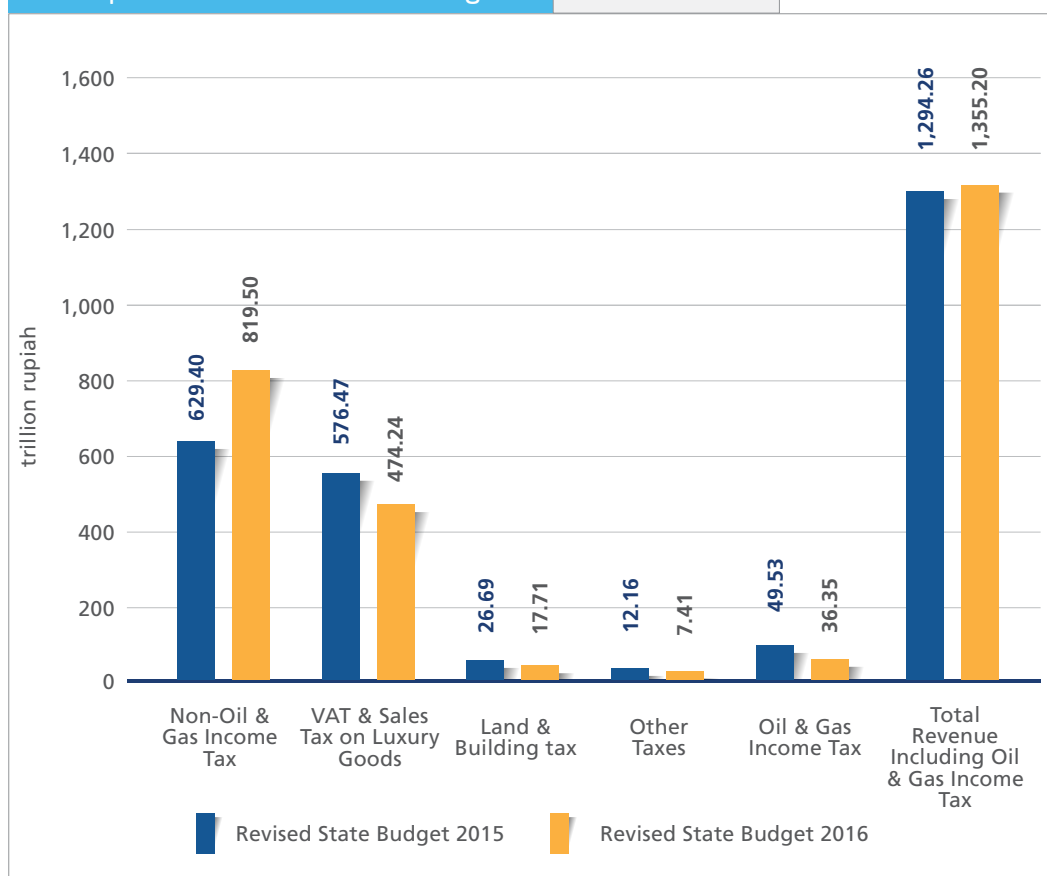
DGT commitment towards 2016 target could be seen in the Performance Contract of Director General of Taxes which covers the target of Key Performance Indicators and Strategic Initiatives achievement.

DGT Performance Contract		2016	
No.	Programs/Activities Objectives	Key Performance Indicator	Target
1.	Optimum state tax revenue	Percentage of tax revenue realization	100.00%
2.	Delivery of public service	Service user satisfaction index	3.93
3.	High level of taxpayers compliance	Percentage of taxpayers compliance	72.50%
4.	Excellent services	Percentage of e-Filing submission	7.000.000 SPT
5.	Improvement on effectiveness of tax information dissemination	Effectiveness level of tax information dissemination	73.00
6.	Improvement on effectiveness of tax public relations	Effectiveness level of tax public relations	73.00
7.	Improvement on tax extensification	Percentage of new taxpayers from tax extensification program who pay taxes	100.00%
8.	Improvement on taxpayers supervision	return amendment/submission which has been followed-up as a result of appeal letter issuance	100.00%
9.	Improvement on tax audit effectiveness	Audit coverage ratio	100.00%
		Effectiveness level of tax audit	88.00%
		Success percentage of joint audit	88.20%
10.	Improvement on effectiveness of law enforcement	Percentage of investigation findings declared complete by the Attorney (P-21 status)	50.00%
		Amount of tax arrears collection	30.00%
		The number of gijzeling proposals	33 Tax Payers/ Tax Bearers
11.	Optimum quality control	Percentage of Audit Board recommendation on Government Financial Report and the State Treasurer Financial Report which has been followed-up	49.00%
12.	Improvement on data reliability	Percentage of identified external data	30.00%
		Deviation of central government cash management forecasting	5.00%
13.	Competitive HR	Percentage of officials who meet the job competency standard	83.00%
14.	Conducive organization	Percentage of organizational transformation initiative implementation	87.00%
15.	Reliable information management system	Percentage of completion on information system module development	100.00%
		Level of information and communication technology downtime system	1.00%
16.	Optimum budget management	Percentage of budget management quality	95.00%



Comparison of Tax Revenue Target

2015–2016



4.71%

Growth of tax revenue target 2016, compared to the previous year





DGT Strategic Initiatives

2016

KPI	Strategic Initiatives	Output/Outcome	Period
Amount of e-Filing submissions	Follow-up on the Circular Letter of Minister of Administrative and Bureaucratic Reform No. 8 Year 2015 regarding the Obligation of e-Filing for Civil State Apparatus/Indonesian National Armed Forces/Indonesian National Police	Letter of follow-up on the Circular Letter of Minister of Administrative and Bureaucratic Reform No. 8 Year 2015 and letter to other state institutions	March
	Large scale provision of e-FIN	Large scale e-FIN	March
Percentage of followed-up Tax Return appeal	Strengthening of Center for Tax Analysis function, including the study of Data Care Center establishment	Study of Data Care Center establishment	June
	Preparation of Income Tax data supervision module	Information system module	June
Audit coverage ratio	Stipulation of regulation on acceleration of audit period	Circular Letter of Director General of Taxes	June
	Increasing the number of Tax Auditors	Increase of Tax Number	June
Percentage of investigation findings declared complete by the Attorney (P-21 status)	Assignment of new Civil Servant Investigators	Increase of Civil Servant Investigators Number	June
Percentage of tax arrears collection	Appointment of other structural officers to become State Tax Bailiffs	Increase of Tax Bailiffs Number	June
Percentage of information system module development completion	Preparation of e-Government Services policy in order to meet the criteria of public services innovation in accordance with the Circular Letter of Minister of Administrative and Bureaucratic Reform No. 9 Year 2014	Regulation	July

GOOD GOVERNANCE



122

PROCEDURES

124

INTERNAL CONTROL SYSTEM

134

INFORMATION DISCLOSURE



DGT REALIZED THAT BUILDING A CULTURE OF TAX-ABIDING SOCIETY SHOULD BEGIN FROM WITHIN THE DGT ORGANIZATION. THROUGH THE IMPLEMENTATION OF CLEAN BUREAUCRACY AND PERFORMANCE-ORIENTED WORKING PRACTICES, DGT WOULD LIKE TO ESTABLISH A PATTERN OF RELATIONSHIPS BETWEEN STATE AND SOCIETY IN FULFILLING THE RIGHTS AND OBLIGATIONS BASED ON THE MUTUAL TRUST.





Implementation of good governance reflects the commitment of all elements in DGT to achieve the vision of “To become the best state tax administrator to ensure state sovereignty and autonomy”. DGT implements good governance in all aspects e.g. organization structure and business process. Organization structure is formulated based on functionalization principle, work load balance, authority delegation, span of control, clear charting, check and balance, as well as inherent supervision. DGT business process aims to increase organization performance efficiency and to support organization sustainability towards community dynamics.

Procedures

In order to build a good administration and business process, DGT has implemented a number of administrative regulations as guidelines for working units or staff position. Implementation of administrative regulations defines roles and functions of each post, preventing jobs duplication and obscurity of authorities and responsibility as well as reducing cases of failure/error. DGT also continues to improve the regulations to enhance service quality for all stakeholders.

ORGANIZATION AND PROCEDURES

Description of position, tasks, and functions, procedures, working area, and organization structure chart.

Unit	Legal Basis
Head Office	<ul style="list-style-type: none"> The Minister of Finance Regulation No. 234/PMK.01/2014 regarding Organization and Procedures of the Ministry of Finance
	<ul style="list-style-type: none"> The Minister of Finance Decree No. 218/KMK.01/2003 regarding Senior Advisor in Directorate General of Taxes
Vertical Units	<ul style="list-style-type: none"> The Minister of Finance Regulation No. 206.2/PMK.01/2014 regarding Organization and Procedures of Vertical Units of Directorate General of Taxes
	<ul style="list-style-type: none"> The Director General of Taxes Decree No. KEP-100/PJ/2016 regarding Tasks, Functions & Procedures Amendment of Vertical Units of Directorate General of Taxes
Technical Implementing Unit	<ul style="list-style-type: none"> The Minister of Finance Regulation No. 84/PMK.01/2010 regarding Organization and Procedures of Taxation Data and Document Processing Center as amended for several times and lastly by the Minister of Finance Regulation No. 167/PMK.01/2012
	<ul style="list-style-type: none"> The Minister of Finance Regulation No.133/PMK.01/2011 regarding Organization and Procedures of Taxation Data and Document Processing Office as amended by the Minister of Finance Regulation No.166/PMK.01/2016
	<ul style="list-style-type: none"> The Minister of Finance Regulation No.134/PMK.01/2012 regarding Organization and Procedures of External Data Processing Office as amended by the Minister of Finance Regulation No. 173/PMK.01/2012
	<ul style="list-style-type: none"> The Minister of Finance Regulation No. 174/PMK.01/2012 regarding Organisation and Procedures of Information and Complaint Service Office as amended by the Minister of Finance Regulation No. 165/PMK.01/2016



JOB DESCRIPTION

Description of duties, authorities, responsibilities, working relation, challenges, risks, and job requirements.

Job Position	Legal Basis
Structural Official (Echelon) in DGT Head Office	The Minister of Finance Decree No. 225/KM.1/2016
Staff in DGT Head Office	The Minister of Finance Decree No. 1469/KM.11/2012
Structural Official (Echelon) in vertical unit and technical implementing unit	The Minister of Finance Decree No. 559/KM.01/2015
Staff in vertical unit and technical implementing unit	The Minister of Finance Decree No. 726/KM.11/2014
Tax Auditor	The Minister of Administrative and Bureaucratic Reform Decree No. 31/KEP/M.PAN/3/2003
Land and Building Tax Appraiser	The Minister of Administrative and Bureaucratic Reform Decree No. 30/KEP/M.PAN/3/2003
Computer Administrator	The Minister of Administrative and Bureaucratic Reform Decree No. 66/KEP/M.PAN/7/2003

STANDARD OPERATING PROCEDURE (SOP)

A chain of formal written instructions about government's administration operational process, how and when to be done, where and to whom it should be delegated.

Area of Development	Total	Legal Basis
Tax Services Development	285	SOP Formulation Guidelines in the Ministry of Finance refers to the Minister of Finance Decree No. 131/PMK.01/2015
Tax Information Dissemination Development	142	
Law Enforcement Development	413	
Tax Extensification and Valuation Development	233	
HR Management Development	426	
Competency and Capacity Building	69	
Information System Analysis and Evaluation	224	
Organizational Transformation	692	
Other SOPs which have not yet distributed to the area of development	135	
Total	2,619	

Notes:

Total of SOPs as of the end of 2015.



Internal Control System

Based on the Government Regulation No. 60 Year 2008 regarding the Government Internal Control System, DGT as a government institution implements the Internal Control System as a method to monitor elements and to direct resources in order to achieve effective, efficient, transparent, and accountable financial management. The description of elements and efforts to implement the internal control in DGT are as follows:

A. CODE OF CONDUCT IMPLEMENTATION

DGT Code of Conduct is regulated by the Minister of Finance Regulation No. 1/PM.3/2007 which consists of 9 points obligations and 8 points prohibitions. To facilitate the understanding and implementation of code of conduct, DGT has issued the Director General of Taxes Circular Letter No. SE-33/PJ/2007 regarding Guidelines for Implementing DGT Code of Conduct. Initially, the code of conduct is implemented by signing a Statement Letter of Willingness to Comply With DGT Code of Conduct.

DGT Code of Conduct	
Employee Obligations	Employee Prohibitions
1. Respect other people's religions, faith, 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 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 other stakeholders, which led to the employee suspected of abusing power
6. Be responsible in using DGT properties	6. Misuse of tax data and information
7. Abide officials working hours and rules	7. Performing actions which may lead to data disruption, destruction or alteration in the DGT 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	



DGT carries out three lines of defense concept to monitor code of conduct implementation. The first line serves as an inherent supervision mechanism that every superordinate is obliged to ensure their subordinates are adhere to code of conduct. The second line, supervision is carried out by Internal Compliance Unit through surprise inspection, surveillance, and others. Finally, the last line is by Inspectorate General of Ministry of Finance as the internal supervisor particularly for code of conduct violation which indicates fraud.

B. INTERNALIZATION OF CORPORATE VALUES

The objectives of internalization of Ministry of Finance Corporate Values are:

- a. to create human resources with high integrity and strong organizational culture;
- b. to support the achievement of tax revenue target;
- c. to improve employee discipline and compliance with code of conduct;
- d. to increase superordinates' roles in building organizational culture;
- e. to build a conducive workplace; and
- f. to increase DGT's image along with its personnel.

In 2015 DGT has conducted several internalization programs as follows:

- a. Main Internalization Program, through dissemination, internalization media creation, and implementation of the Ministry of Finance Corporate Values in daily activities;
- b. Thematic Internalization Program, through other activities in celebrating religious holiday, public holiday, and tax dissemination to the stakeholders; and
- c. Other internalization program, in the form of outbound/outing contains activities that could increase employee understanding of the Corporate Values of Ministry of Finance at each work unit.

C. INTERNALIZATION OF ANTI-CORRUPTION CULTURE

To demonstrate resistance to any sort of corruption, collusion, and nepotism, DGT has held various activities to nurture and foster anti-corruption culture and spirit among DGT employees.

The commemoration of World Anti-Corruption Day in 2015 was conducted by organizing anti-corruption poster-making contest, anti-corruption exhibition, and talkshow featuring anti-corruption activists, as well as Anti-Corruption and Integrity Initiative Appraisal (Penilaian Inisiatif Integritas dan Anti Korupsi/PIIAK) program. The anti-corruption poster-making contest were participated by 87 work units in DGT with a total of 137 posters. The final judging of the anti-corruption poster contest went to internal judges and three best contributors were chosen, namely:

- a. first best contributor : Foreign Investment IV Tax Office
- b. second best contributor : Situbondo Tax Office
- c. third best contributor : Directorate of Tax Dissemination, Services & Public Relations.

While the employees favorite poster won by the Foreign Investment IV Tax Office.



DGT anti-corruption exhibition in 2015 held at Gallery Lounge of DGT Head Office on 1-4 December 2015. In addition to the poster displayed, there were also "Tree of Hope" and "Wall of Truth".

DGT organized anti-corruption talkshow with the theme "United in Delivering Corruption-Free Transformation" for the highlight of the World Anti-Corruption Day 2015. The theme was raised with the expectation that the DGT employees are united in realizing the DGT transformation as an institution that is free from negative influences such as corruption, so that DGT's work for Indonesia could be optimized. In the talkshow hosted by Andy F. Noya, the public figures notable for their anti-corruption attitude also presented, namely Mr. Basuki Tjahaja Purnama, Governor of Jakarta and Mr. Mahfud MD.

PIIAK 2015 was an assessment on the initiatives of work units in carrying out activities with the theme of integrity and anti-corruption through the internalization of Ministry of Finance values during 2015. PIIAK was attended by the entire DGT Regional Tax Offices and Tax Offices with several stages of the assessment process.

Based on the result of DGT PIIAK 2015, the winners are as follows:

- a. Regional Tax Office Category
 - 1) winner : Central Java I Regional Tax Office
 - 2) runner-up : South, West, and Southeast Sulawesi Regional Tax Office
 - 3) third place : West Java II Regional Tax Office
- b. Tax Office Category
 - 1) winner : Central Semarang II Tax Office
 - 2) runner-up : Foreign Investment IV Tax Office
 - 3) third place : Wates Tax Office

D. IMPLEMENTATION OF RISK MANAGEMENT

Risk management is implemented and developed based on the Minister of Finance Regulation No.191/PMK.09/2008 regarding the Implementation of Risk Management in the Ministry of Finance. Risk management has been gradually implemented in DGT since 2009 in echelon II units as Risk Owner Unit.

A. RISK MANAGEMENT MATURITY LEVEL

Risk Management Maturity Level is one of the performance indicators associated with implementation of risk management. In 2015 DGT pointed out several samples of the assessment of Risk Management Maturity Level, namely the Directorate of Internal Compliance and Apparatus Transformation, Large Taxpayers Regional Office, Central Java I Regional Tax Office, and Taxation Data and Document Processing Center. The result of Risk Management Maturity Level assessment is one of the KPIs for the unit which made as rating sample.



Assessment Result of Risk Management Maturity Level, 2015

Risk Owner Unit	Score Target	Result	Achievement (%)
Directorate of Internal Compliance and Apparatus Transformation	75.00	76.88	102.51
Large Taxpayers Regional Office	75.00	74.10	98.80
Central Java I Regional Tax Office	75.00	76.74	102.32
Taxation Data and Document Processing Center	75.00	76.02	101.36
Average	75.00	75.93	101.24

Risk Management Maturity Level 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

B. RISK MANAGEMENT DEVELOPMENT

Among the measures taken to develop the risk management in 2015 included.

- 1) DGT Risk Management Committee Meeting held under the conditions:
 - a) held at least 1 time per semester
 - b) led directly by the highest leader
 - c) resulted in a decision
 - d) attended by a minimum 2/3 of members (at least 2 officials present)
 Risk Management Committee meeting was conducted on 25 June 2015.
- 2) Coordination Meeting of Risk Management Chairman held under the following conditions:
 - a) held at least 2 times per semester
 - b) led directly by the highest leader
 - c) attended at least by 2/3 of members
 Coordination Meeting of Risk Management Chairman Semester I each held on 13 February 2015 and 13 April 2015. Coordination Meeting of Risk Management Chairman Semester II held on 6 October 2015 in conjunction with the launching of Gratification Control Program in DGT.
- 3) The improvement of employees capacity in the field of risk management was made through the dissemination of risk management, risk management assistance, and risk management training;
- 4) Optimization of Internal Control Unit role in all DGT units in implementing risk management through the dissemination and assistance, as well as monitoring and evaluation of Internal Control Unit performance.
- 5) Technical partnership with experts from Australia-Indonesia Partnership for Economic Governance (AIPEG) related to the implementation of risk management.



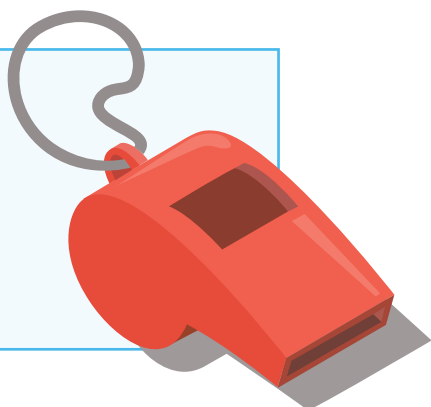
E. IMPLEMENTATION OF WHISTLEBLOWING SYSTEM

In the framework of prevention, early detection and handling the complaints of violations of the code of conduct of employees, DGT implements whistleblowing system (WBS) since 2012. Currently, complaints on the violation of DGT code of conduct could be submitted to:

- a. visiting Help Desk officer;
- b. whistleblowing channel:
 - 1) whistleblowing hotline (021) 52970777;
 - 2) call center Kring Pajak 1500200;
 - 3) facsimile (021) 52970756;
 - 4) email to kode.etik@pajak.go.id;
 - 5) email to pengaduan@pajak.go.id;
 - 6) SIKKA WBS application in DGT information system;
 - 7) WiSe (Whistleblowing System) application of the Ministry of Finance; and
 - 8) written letter.

Complaints filed to DGT during 2015 was 166 complaints and decreased by 27.19 percent compared to the previous year.

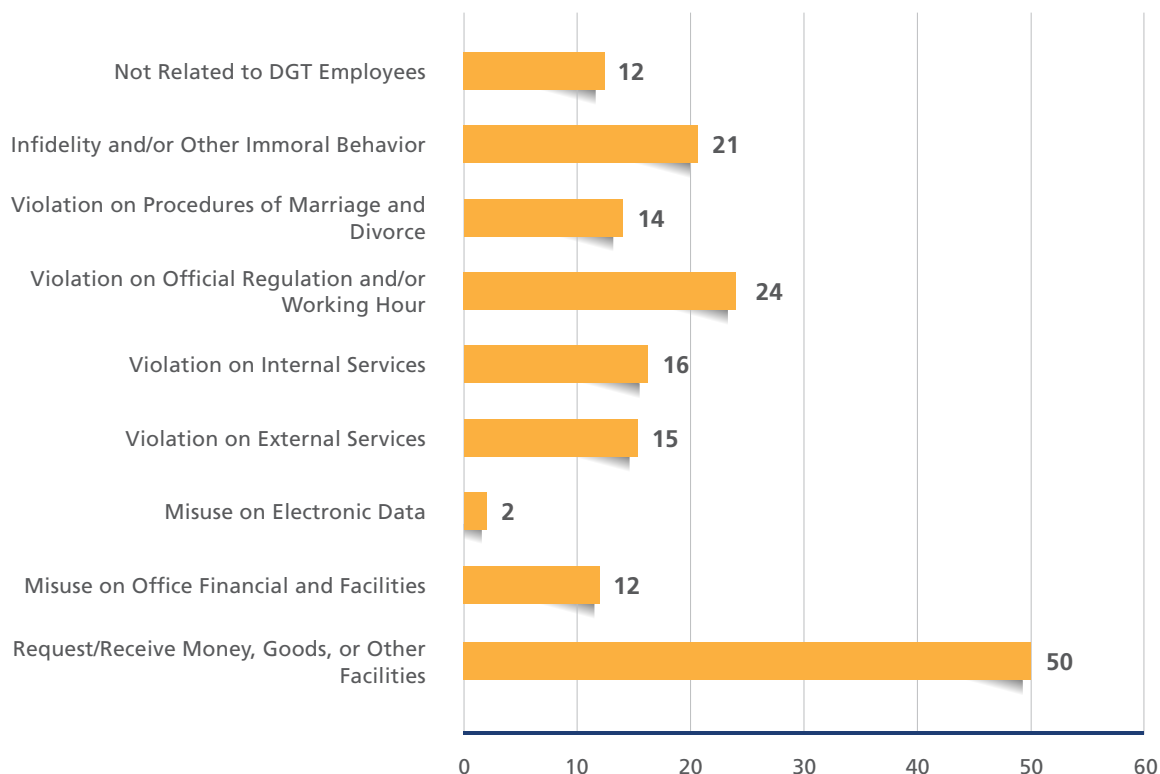
Violation Reports by Channel		2014 - 2015		
No.	Channel	2014	2015	Up/(Down) (%)
1	email	22	22	0.00
2	fax	4	1	(75.00)
3	phone	8	13	62.50
4	SIKKA - WBS application	5	11	120.00
5	online media	4	4	0.00
6	SMS	1	3	200.00
7	direct visit	11	15	36.36
8	letter	152	79	(48.03)
9	WiSe application	21	18	(14.29)
Total		228	166	(27.19)





Violation Reports by Subject

2015



F. INTERNAL CONTROL MONITORING

The establishment of Internal Compliance Unit is a part of organizational development. DGT established Internal Compliance Unit to carry out the following functions:

- internal control monitoring;
- risk management monitoring;
- monitoring the code of conduct and disciplinary compliance;
- monitoring the follow-up of internal control result; and
- formulating recommendation on business process improvement.

Internal Control Unit in DGT is performed by:

- General Affair Division (Head of Sub-directorate of Legal Assistance, Reporting, and Internal Compliance) in Regional Tax Office;
- General Affair and Internal Compliance Division in Taxation Data and Document Processing Office;
- Sub-division of General Affair and Internal Compliance at Small Taxpayers Office; and
- Administrative and Internal Compliance Sub-division in Taxation Data and Document Processing Office, External Data Processing Office, and Information and Complaint Service Office.



Internal Control Monitoring Activities 2015

Unit in Charge	Object of Monitoring Activities
Head Office	1. settlement of Report Administration of First Marriage, Widow, Widower, and ID card for civil servant's spouse of DGT Employees
	2. preparation of Judicial Review
	3. settlement of Tax Audit for Tax Compliance Testing
	4. procedures for the Preparation of Intelligence Data/Information
	5. reviewed the Preliminary Investigation Proposal
	6. procedure for the Issuance of Preliminary Investigation Warrant
	7. issuance of Preliminary Investigation Instruction
	8. review procedures of Audit Report at Head Office
	9. followed up the Preliminary Investigation in the form of Assessment Issuance in case Taxpayers Conducting Acts as stipulated in Article 13A of Law on General Provisions and Tax Procedures
	10. procedures for End User Computing (EUC) Request
	11. monitored the Quality of Data Generated by DGT Main Information System
Regional Tax Office	1. settlement of Taxpayers Objection in Regional Tax Office, Acceptance, Forwarding, Development, and Information Data Report Denunciation Analysis
	2. settlement of Assessment Correction Request for Income Tax, VAT, and Sales Tax on Luxury Goods
	3. tax audit for tax compliance testing
	4. issuance and Accountability of Official Travel Document
	5. goods and services procurement
	6. approval of tax extensification work plan
	7. follow-up on the result of tax extensification on new individual taxpayers
	8. tax dissemination (Candidate Taxpayers and Registered Taxpayer)
	9. preparation of dissemination work plan by tax dissemination team
	10. granting book keeping in foreign languages and currencies other than rupiah
	11. procedures of company's fixed asset revaluation request for taxation purpose
	12. settlement of request in the changes of accounting methods and/or the second fiscal year books and beyond
	13. settlement of request on transfer of assets book value in terms of merger, consolidation or business expansion
	14. the Preliminary Investigation proposal
	15. issuance of Preliminary Investigation warrant
	16. issuance of instruction letter for Preliminary Investigation
	17. reviewed of Preliminary Investigation report concept
	18. follow-up of Preliminary Investigation



Internal Control Monitoring Activities 2015

Unit in Charge	Object of Monitoring Activities
Tax Office	1. research and analysis of tax compliance (Medium Tax Office only)
	2. issuance of Tax Overpayment Notice
	3. settlement on Application for Notice on Tax Exemption of Taxable Goods and Notice on Tax Exemption of Income Tax Imposition on Transfer of Land and/or Buildings Rights
	4. overbooking
	5. verification in terms of Notice of Tax Assessment Issuance
	6. verification in terms of Taxable Person for VAT purposes confirmation based on taxpayer application
	7. verification in terms of Tax Identification Number Deletion and/or Revocation of Taxable Person Confirmation based on taxpayer application
	8. settlement of Tax Objection
	9. tax audit for tax compliance testing
	10. tax collection
	11. issuance and accountability of official travel document
	12. e-Registration
	13. imposition of interest reward
	14. settlement of Fiscal Certificate Request
	15. preparation of tax extensification target list
	16. preparation of tax extensification work plan
	17. implementation of tax extensification by visiting the taxpayers location
	18. implementation of tax extensification through employer/state treasurer
	19. implementation of tax extensification by sending appeal letter to the taxpayers
	20. tax dissemination for new taxpayers
External Data Processing Office	1. collection of external data in hardcopy
	2. procedure for external data transfer monitoring
Information and Complaint Service Office	procedure of complaint handling at information and complaint service center
Taxation Data and Document Processing Center & Taxation Data and Document Processing Office	1. document packaging receipt
	2. scanning
	3. procedures of data recording in the completion application at taxation data and document processing center
	4. procedures of quality assurance of tax return at taxation data and document processing center
	5. procedures of quality control at taxation data and document processing center
	6. procedures of supervisor application usage and the handling of suspended tax return data at taxation data and document processing center



G. INTERNAL COMPLIANCE ASSESSMENT

Internal compliance assessment includes all assessment process on functions, activities, and DGT's work units through review, evaluation, monitoring, or other activities in accordance with the Director General of Taxes Regulation No. PER-19/PJ/2011 regarding Guidance of DGT Internal Compliance Assessment.

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

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

During 2015 compliance assessment activities have been carried out with the following theme:

- tax extensification;
- processing of Annual Tax Return;
- supervision;
- audit; and
- collection.

In 2015 compliance assessments were carried out at 29 work units consisting of 4 work units at DKI Jakarta and 25 work units outside DKI Jakarta.

H. VIOLATION REPORTS FOLLOW-UP

Every report submitted to DGT through complaints channel was analyzed by the analysts to determine the required follow-up. It was set in the Director General of Taxes Regulation No. PER-21/PJ/2011 regarding Procedures for Handling Complaints by the Directorate of Internal Compliance and Apparatus Transformation.

Violation Report Follow-up		
Description	2014	2015
Total reports	228	166
Total settled reports:	-	-
a. Archived Analysis Reports	66	59
b. Forwarded Analysis Reports	74	58
c. Analysis Report is followed-up by Collecting Data and Information	64	9
d. Analysis Report is followed-up by Investigation	4	14
Total Reports which are still pending and to be followed-up	20	26
Notes: The number of reports to be followed-up in 2015 include 7 reports which were under investigation and 19 reports received in October–December 2015		



I. EXTERNAL AUDIT RESULTS FOLLOW-UP

In addition to supervision by an internal unit, DGT is also under supervision of external auditor parties e.g. the Inspectorate General of the Ministry of Finance, the State Audit Board (Badan Pemeriksa Keuangan/BPK), Financial and Development Supervisory Agency (Badan Pengawasan Keuangan dan Pembangunan/BPKP). In some cases, the surveillance of the DGT is also carried out by a joint team of some external auditor parties.

Progress of Settlement on External Audit Findings Recommendation

Description	Inspectorate General					BPK (Performance & Procurement)	BPKP (Performance)	Total
	Inspectorate I		Inspectorate V (procurement)	IBI (Disciplinary Sanction)	Joint Team (Disciplinary Sanction)			
	Performance	Polrec						
A. Total initial pending Audit Reports from 1999 to 2011	6,326	0	250	122	0	2,096	0	0
B. Total settled audit reports up to 2011	(5,218)	0	0	(109)	0	(1,239)	0	0
C. Pending audit reports to be followed-up in 2012 (A-B)	1,108	0	250	13	0	857	43	2,271
D. Additional recommendation/findings in 2012	0	15	43	51	23	381	0	513
E. Pending audit reports to be followed-up from 2012 to July2014 (C+D)	1,108	15	293	64	23	1,238	43	2,784
F. Settled audit reports from 2012 to July 2014	1,054	15	230	19	23	1,164	42	2,547
G. Total pending Audit Reports in 2014 (E-F)	54	0	63	45	0	335*	1	498
H. Additional received Audit Report by the end of 2015	489	7	61	44	0	141	0	0
I. Total Audit Reports followed-up as of December 2015	293	0	49	22	0	158	0	0
Total pending Audit Reports in 2015 (I-J)	250	6	75	67	0	318	1	472

Notes:

- Policy Recommendation supervision is conducted in coordination with related directorates in DGT Head Office
- Performance supervision is conducted in coordination with Tax Office/Regional Tax Office as audit objects
- *) The remaining recommendations, based on Monitoring Report of BPK

J. IMPOSITION OF DISCIPLINARY SANCTIONS

Employee fostering is an activity undertaken to ensure that each employee has complied and implementing the rights and obligations in accordance with the conditions set by the competent authorities. Fostering of Civil Servants is conducted in accordance with Government Regulation No. 53 Year 2010 regarding Civil Servant Discipline.

The imposition of disciplinary sanctions on the convicted employees is based on the investigation results by direct superiors 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.



Imposition of Disciplinary Sanctions 2013 - 2015

Legal Basis	Type of Sanctions	Period		
		2015	2014	2013
The Government Regulation No. 53 Year 2010	Light Degree:	85	117	110
	Oral Reprimand	29	45	36
	Reprimand Letter	31	44	43
	Dissatisfaction Statement Letter	25	28	31
	Medium Degree:	30	46	49
	Postponement of Periodical Salary Increase for 1 year	10	19	19
	Postponement of Promotion for 1 year	11	17	14
	Demotion to one rank lower for 1 year	9	10	16
	Severe Degree:	147	123	74
	Demotion to one rank lower for 3 years	39	26	21
	Rotation in terms of Demotion	1	1	2
	Position Discharge	3	3	0
	Non-Demand Honorable Discharge	104	93	6
	Dishonorable Discharge	0	0	45
Total Imposition		262	286	233
The Government Regulation Number 32 Year 1979	Non-Demand Honorable Discharge	0	3	0
	Dishonorable Discharge	6	5	9
The Government Regulation Number 37 Year 2004	Civil Servants Candidate Honorable Discharge	3	0	0
The Government Regulation Number 4 Year 1966	Temporary Dismissal of Position	3	6	3
Total Imposition		274	300	245

Note:

With the enactment of Law No. 5 Year 2014 on State Civil Apparatus, disciplinary sanction of dishonorable discharge is no longer in force.

Information Disclosure

DGT internal information channels are managed to communicate organization policy, employee information, and latest news while also enhancing employees' capacity through knowledge management. Meanwhile, public information channels are managed to disseminate tax policies and programs, meet the public needs for tax information, as well as to build corporate image.

Regarding the information for public, DGT disseminates information to the public by referring to the following provisions:



- a. Law No. 14 Year 2008 on Public Information Disclosure;
- b. Information Commission Regulation No. 1 Year 2010 on Public Information Service Standard; and
- c. The Directorate General of Taxes Regulation No. PER-17/PJ/2013 regarding Public Information Management within DGT.

The scope of the guidelines include the following:

- a. appointment of Information and Documentation Management Officer as well as its responsibilities and authorities;
- b. public information which must be provided and shared as well as the exempted ones;
- c. procedure of public information application;
- d. objection and disputes of public information; and
- e. operational support.

The type of information provided by DGT is as follows:

- a. publicly available information at any time, including, among other; 1) DGT regulation, decision, and/or policy; 2) DGT strategic plan and work plan; 3) information of organization, administration, employment, and finance; 4) press release and press statement;
- b. public information provided and published periodically, include among others; 1) DGT profile; 2) a summary of information about the programs and/or activities that are being carried out within the scope of public institution; 3) information about the announcement of the procurement of goods and services;
- c. public information announced immediately. Until now, the Directorate General of Taxes did not have information on the immediate category.

People could easily obtain public information by means of submitting a written request for public information (complete the application form in a special counter) or non-written (mail, phone, fax, email). Requests may be submitted to the Information and Documentation Management Officer at DGT Head Office or Regional Tax Office.

Performance of Information and Documentation Management Officer

2015

Channel	Total Data Request	Total Followed-up Request
Request to the Information and Documentation Management Officer at DGT Head Office	4	4
Request follow-up from Communication and Information Service Bureau of the Ministry of Finance	2	2
Request to Information and Documentation Management Officer at Regional Tax Office	9	9

Information Channel Media Managed by DGT

Internal Information	<ul style="list-style-type: none"> internal network
	<ul style="list-style-type: none"> digital media (digital internal magazine, email, SMS)
	<ul style="list-style-type: none"> print media (circular letter, poster, booklet, leaflet)
	<ul style="list-style-type: none"> unit activities (mentoring, dissemination, internalization)
Public Information	<ul style="list-style-type: none"> website www.pajak.go.id
	<ul style="list-style-type: none"> social media (Facebook: DitjenPajakRI, Twitter: @DitjenPajak RI, and Youtube: DitjenPajakRI)
	<ul style="list-style-type: none"> print media (press release, announcement, booklet, leaflet)
	<ul style="list-style-type: none"> public advetorial
	<ul style="list-style-type: none"> activities (press conference, dissemination, campaign, seminar)

STATISTICS



138	Net Tax Revenue, 2011–2015
138	Tax Revenue Contribution to Domestic Revenue, 2011–2015
138	DGT Tax Revenue to State Expenditure, 2011–2015
139	Tax Revenue by Business Classification, 2013–2015
140	Average Growth of Tax Revenue by Business Classification, 2011–2015
140	Total Taxpayers, 2011–2015
141	Total Taxpayers using e-SPT, 2011–2015
141	Total Taxpayers using e-Filing, 2011–2015
141	Ratio of Annual Income Tax Return Submission Compliance, 2011–2015
142	Tax Arrears Balance, 2011–2015
143	Tax Arrears by Due, 2015
143	Allowance for Uncollectible Tax Arrears, 2015
143	Number of Tax Disputes Settlement, 2011–2015
144	Parties Required to Provide Tax Data and Information to DGT
145	List of Indonesia's Tax Treaty Network
147	List of Judicial Review Case handled by DGT at the Constitutional Court and Supreme Court during 2015
147	Inbound Performance of DGT Information and Complaint Service Office
147	List of Press Release, 2015
150	List of Press Conference, 2015
150	List of Tax Center
156	Employees Composition, 2015
158	Total Employees, 2011–2015
158	Employees Training by Financial Education & Training Agency, 2015
159	Staffs in Education Assignment, 2015
159	Overseas Shortcourse, 2015



OPTIMISM BECAME DGT'S CHOICE SINCE THERE ARE MANY OPPORTUNITIES TO INCREASE TAX REVENUES, WHICH INCLUDE CURRENT LOW TAX RATIO, STILL UNREACHED INDIVIDUAL-TAXPAYER AS WELL AS THIRD-PARTY DATA THAT MAY SUPPORT DGT TO ACHIEVE THE TAX REVENUE TARGET.



Net Tax Revenue

2011–2015

(In trillion rupiah)

Year	Non-Oil & Gas Income Tax	VAT & Sales Tax on Luxury Goods	Land & Building Tax	Other Taxes	Oil & Gas Income Taxes	Total	
						Excluding Oil & Gas Income Tax	Including Oil & Gas Income Tax
2011	358.01	277.80	29.89	3.93	73.10	669.63	742.72
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
2014	459.08	408.83	23.48	6.29	87.44	897.68	985.13
2015	552.22	423.71	29.25	5.57	50.11	1,010.75	1,060.86

Notes:

DGT Financial Report 2011–2015

Tax Revenue Contribution to Domestic Revenue

2011–2015

Year	DGT Tax Revenue		Domestic Revenue (trillion Rp)	Contribution (%)	
	Excluding Oil & Gas Income Tax (trillion Rp)	Including Oil & Gas Income Tax (trillion Rp)			
	A	B	C	D = A : C	E = B : C
2011	669.63	742.72	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
2014	897.68	985.13	1,545.46	58.09	63.74
2015	1,010.75	1,060.86	1,496.05	67.56	70.91

Notes:

Tax Revenue Data from DGT Financial Report 2011–2015

Domestic Revenue Data from Government Financial Report 2011–2015 (Audited)

Domestic Revenue = Tax Revenue + Non-Tax Revenue

DGT Tax Revenue to State Expenditure

2011–2015

Description	2015	2014	2013	2012	2011
A Tax Revenue excluding Oil & Gas Income Tax (trillion Rp)	1,010.75	897.68	832.65	752.37	669.63
B Tax Revenue including Oil & Gas Income Tax (trillion Rp)	1,060.86	985.13	921.40	835.83	742.72
C State Expenditure (trillion Rp)	1,806.52	1,777.18	1,650.56	1,491.41	1,295.00
Ratio A : C (%)	55.95	50.51	50.45	50.45	51.71
Ratio B : C (%)	58.72	55.43	55.82	56.04	57.35

Notes:

Tax Revenue Data from DGT Financial Report 2011–2015

State Expenditure Data from Government Financial Report 2011–2015 (Audited)



Tax Revenue by Business Classification

2011–2015

(in billion rupiah)

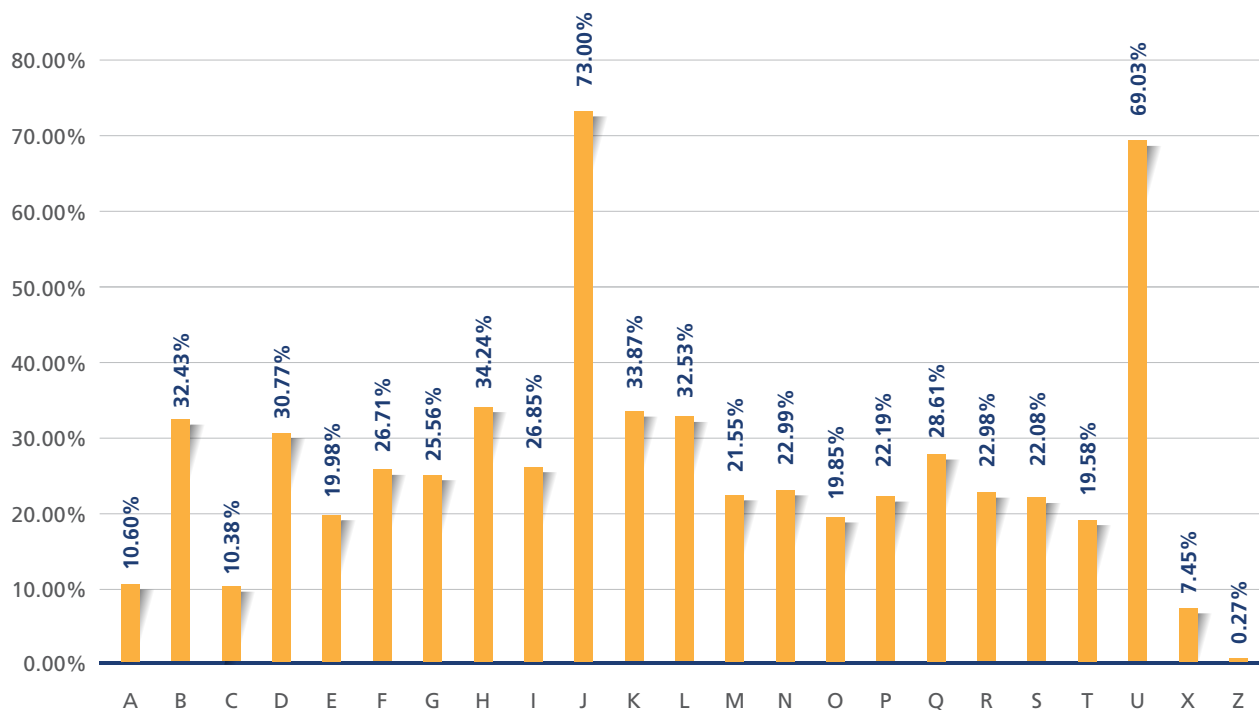
Description	2015	2014	2013	2012	2011
A Farming, Forestry, and Fishery	18,838.35	15,764.23	14,692.07	14,944.19	12,739.65
B Mining and Quarrying	102,657.49	118,398.45	139,185.61	54,164.77	53,630.67
C Manufacturing	287,308.25	294,882.99	267,717.98	236,995.65	195,900.36
D Provision of Electricity, Gas, Steam/Hot Water and Cold Air	22,242.69	13,800.24	14,584.24	8,193.35	9,176.20
E Provision of Water, Garbage and Recycle Management, Disposal and Cleaning of Waste and Garbage	1,765.00	1,503.03	1,221.95	1,051.65	852.99
F Construction	60,663.79	51,173.77	45,115.59	35,011.16	23,980.36
G Wholesaler and Retailer, Car and Motorcycle Repair	161,051.29	137,908.87	122,287.80	99,466.76	66,422.93
H Transportation and Warehousing	34,778.37	29,897.62	25,262.74	19,330.33	11,265.92
I Provision of Accommodation and Food & Beverages	4,803.35	4,137.36	3,416.27	2,846.58	1,895.27
J Information and Communication	36,773.30	33,303.43	29,543.98	22,226.66	6,616.00
K Finance and Insurance Services	154,347.57	115,544.25	96,879.75	74,429.54	48,810.08
L Real Estate	24,882.28	22,061.57	20,231.99	14,277.52	8,570.36
M Professional, Science, and Technical Services	22,656.56	19,551.76	18,197.74	13,510.79	10,539.03
N Leasing, Labour, and Travel Agency Services and other Business Support Services	10,559.39	9,225.69	8,093.45	6,415.67	4,670.44
O Governmental Administration and Compulsory Social Security	36,193.59	30,521.66	27,102.18	22,897.66	17,636.20
P Education Services	2,953.26	2,436.03	2,114.05	1,835.63	1,338.74
Q Health Services and Social Activities	3,997.23	2,988.64	2,612.86	1,976.31	1,473.59
R Cultural, Entertainment, and Recreational	998.28	861.49	781.50	634.92	444.85
S Other Services	11,920.34	8,457.30	7,377.30	6,489.69	5,451.59
T Individual Services in Households and Other Activities Resulting in Goods and Services for Personal Consumptions by Households to Fulfill Needs	160.94	176.31	165.81	108.18	84.88
U Institution and Other Extra Ordinary International Institution	20.27	8.70	8.16	7.08	3.20
X Others	32,143.56	45,387.68	20,257.79	101,189.67	88,058.21
Z Land and Business Tax	29,115.73	23,483.93	25,312.29	28,979.51	29,879.92
* Unidentified	644.67	3,657.07	29,234.97	68,844.65	143,278.41

Notes:

- Business Classification refers to the Director General of Taxes Decree Number KEP-321/PJ/2012
- Data 2015 from Revenue Dashboard, accessed on 15 June 2016
- Data 2011 – 2014 from Tax in Numbers Pocket Book (2011 – 2014)

Average Growth of Tax Revenue by Business Classification

2011–2015

**Notes:**

- Business Classification refers to the Director General of Taxes Decree No. KEP-321/PJ/2012
- Description of Business Classification codes refers to Table of Tax Revenue by Business Classification on page 139

Total Taxpayers

2011–2015

Type	2015	2014	2013	2012	2011
Individual	30,199,395	27,687,515	25,109,959	22,131,323	19,881,684
Treasurer	453,946	412,827	563,737	545,232	507,882
Corporate	2,682,781	2,474,086	2,328,509	2,136,014	1,929,507
Total	33,336,122	30,574,428	28,002,205	24,812,569	22,319,073

Notes:

ODS Taxpayers Masterfile accessed on 4 October 2016



Total Taxpayers using e-SPT		2011–2015			
Filing Year	2015	2014	2013	2012	2011
Total Taxpayers	710,709	556,542	346,440	117,092	120,790
Notes: Tax Return Receipt in ODS accessed on 5 October 2016					

Total Taxpayers using e-Filing		2011–2015			
Filing Year	2015	2014	2013	2012	2011
Total Taxpayers	2,580,568	1,029,296	26,187	21,799	9,850
Notes: Tax Return Receipt in ODS accessed on 5 October 2016					

Ratio of Annual Income Tax Return Submission Compliance				2011–2015	
Description	2015	2014	2013	2012	2011
Registered Taxpayers	30,044,103	27,379,256	24,347,763	22,030,583	18,640,757
• Corporate Taxpayers	2,472,632	2,322,686	2,116,049	1,898,547	1,760,108
• Individual Taxpayers	27,571,471	25,127,977	22,231,714	20,132,036	16,880,649
Taxpayers Obligated to File Tax Return	18,159,840	18,357,833	17,731,736	17,659,278	17,694,317
• Corporate Taxpayers	1,184,816	1,166,036	1,141,797	1,026,388	1,590,154
• Individual Taxpayers	16,975,024	17,191,797	16,589,939	16,632,890	16,104,163
Annual Income Tax Return	10,972,529	10,852,304	9,966,834	9,237,948	8,180,963
• Corporate Taxpayers	681,331	552,714	546,346	497,131	431,022
• Individual Taxpayers	10,291,198	10,299,590	9,420,488	8,740,817	7,749,941
Compliance Ratio	60.42%	59.12%	56.21%	52.31%	46.23%
• Corporate Taxpayers	58.00%	47.40%	47.85%	48.43%	27.11%
• Individual Taxpayers	60.63%	59.91%	56.78%	52.55%	48.12%
Notes: <ul style="list-style-type: none"> Taxpayers Obligated to File Annual Income Tax Return is the amount of taxpayers obliged 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. Realization of Annual Income Tax Return year 2011 – 2015 based on Compliance Dashboard accessed on 15 June 2016. 					

Tax Arrears Balance

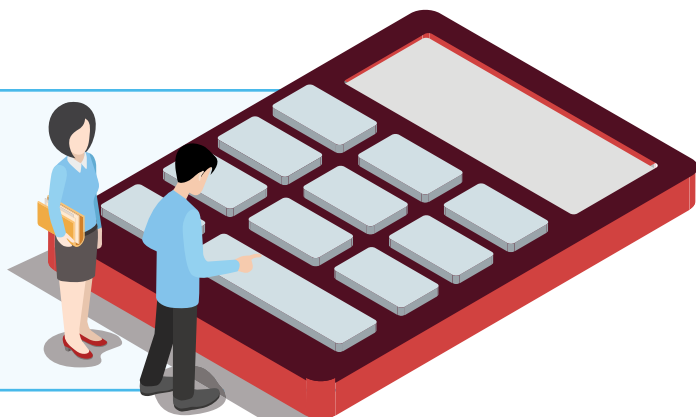
2011–2015

(in billion rupiah)

Type of Tax	2015	2014	2013	2012	2011
Income Tax Article 21	1,550.11	1,262.75	1,196.08	1,391.62	1,085.07
Income Tax Article 22	489.76	484.05	474.86	468.43	466.67
Income Tax Article 23	2,085.30	1,853.48	2,073.65	4,918.35	1,971.74
Income Tax Article 25 Individual	2,602.62	1,801.58	1,464.44	1,218.35	1,011.91
Income Tax Article 25 Corporate	29,421.05	23,120.46	26,484.63	18,473.22	14,272.98
Income Tax Article 26	3,033.19	2,694.58	2,654.05	2,093.96	2,831.09
Final Income Tax	1,846.72	1,240.37	847.59	589.72	517.87
Domestic Value Added Tax	32,324.53	21,445.46	19,086.73	15,704.90	42,235.41
Domestic Sales Tax on Luxury Goods	629.26	654.15	385.51	176.24	208.75
Land and Building Tax for Rural Sector	0	0	1,992.88	2,996.93	2,401.37
Land and Building Tax for Urban Sector	0	0	3,894.95	11,591.24	11,291.48
Land and Building Tax for Plantation Sector	719.51	639.43	607.27	661.31	394.21
Land and Building Tax for Forestry Sector	504.11	497.97	442.64	558.00	630.58
Land and Building Tax for Mining Sector	9,885.10	9,004.25	12,217.28	7,587.65	5,602.92
Land and Building Tax for other sector	4.06	0	0	0	0
Other Indirect Taxes	0.00	0.04	0.00	0.02	0.69
Income Tax Collection Interest	5,808.53	3,052.15	3,543.99	2,291.24	1,878.63
Gross Tax Arrears	90,903.85	67,750.72	77,366.56	70,721.18	86,801.37
Allowance for Tax Arrears	(51,331.51)	(45,161.40)	(48,785.11)	(42,929.02)	(46,205.69)
Net Tax Arrears	39,572.34	22,589.32	28,581.45	27,792.16	40,595.67

Notes:

DGT Financial Report 2011—2015





Tax Arrears by Due

2015

(in billion rupiah)

Due	Total
Up to 1 year	31.806,36
More than 1 year up to 2 years	8.301,41
More than 2 years up to 3 years	11.606,61
More than 3 years up to 3 years	6.244,97
More than 4 years up to 5 years	2.641,03
More than 5 years	30.303,48
Total	90.903,85
Notes: DGT Financial Report 2011—2015	

Allowance for Uncollectible Tax Arrears

2015

Description	Quality of Tax Arrears				Total
	Collectible	Less Collectible	Doubtful	Bad Debt/Uncollectible	
Gross Tax Arrears (billion rupiah)	20,409.47	16,251.92	9,285.37	44,957.10	90,903.85
Deductible Confiscated Goods/Collateral (billion rupiah)	0.00	0.00	0.00	0.21	0.21
Allowance Calculation Base (billion rupiah)	20,409.47	16,251.92	9,285.37	44,956.88	90,903.64
Allowance Percentage	0.50%	10.00%	50.00%	100.00%	-
Values of Allowance for tax Arrears (billion rupiah)	106.75	1,625.19	4,642.68	44,956.88	51,331.51
Notes: <ul style="list-style-type: none"> DGT Financial Report 2015 The allowance policy for uncollectible tax arrears refers to the Minister of Finance Regulation No. 69/PMK.06/2014 regarding Arrears Quality of State Ministry/Institution and Establishment of Allowance for Uncollectible Tax Arrears 					

Number of Tax Disputes Settlement

2011–2015

Type of Services	Total				
	2015	2014	2013	2012	2011
Correction	15,873	747	2,888	3,635	4,649
Objection	1,611	13,368	15,038	28,406	16,130
Deduction of Tax Basic	123	179	372,630	372,809	26,605
Deduction or Annulment of Administrative Penalties	80,492	29,305	18,931	48,236	15,106
Deduction or Cancellation of Notice of Tax Assessment	4,721	3,150	1,470,786	1,473,936	110,118
Deduction or Cancellation of Notice of Tax Collection	8,990	5,572	3,888	9,460	2,095
Cancellation of Tax Audit Results/Notice of Tax Assessment as a Result of Tax Audit	228	252	143	395	34
Total	112,038	54,587	17	1,938,889	748

Parties Required to Provide Tax Data and Information to DGT

Name of Agency/Institution/Association/Third Party	
1. Directorate General of Budget, Ministry of Finance	32. PT Surveyor Indonesia
2. Directorate General of Treasury, Ministry of Finance	33. PT Carsurin
3. Directorate General of Customs and Excise, Ministry of Finance	34. PT Geoservices
4. Directorate General of Fiscal Balance, Ministry of Finance	35. Association of Indonesian Automotive Industries (Gaikindo)
5. Fiscal Policy Agency, Ministry of Finance	36. Indonesian Motorcycle Industry Association (Aisi)
6. Center of Electronic Procurement Service, Ministry of Finance	37. Indonesian Institute of Certified Public Accountants (IAPI)
7. Finance Professions Supervisory Center, Ministry of Finance	38. Indonesian Society of Appraisers (Mappi)
8. Ministry of Home Affairs	39. Indonesia Domain Name Registry (Pandi)
9. Directorate General of International Trade Cooperation, Ministry of Trade	40. Ministry of Public Works
10. Investment Coordinating Board	41. Ministry of Education and Culture
11. Port Authority, Ministry of Transportation	42. Directorate General of Immigration, Ministry of Law and Human Rights
12. Bank Indonesia	43. Directorate General of Public Law Administration, Ministry of Law and Human Rights
13. Directorate General of Marine Transportation, Ministry of Transportation	44. Ministry of Industry
14. National Land Agency	45. Directorate General of Civil Aviation, Ministry of Transportation
15. National Public Procurement Agency	46. Directorate General of Land Transportation, Ministry of Transportation
16. National Institute of Aeronautics and Space	47. Ministry of Health
17. Ministry of Trade	48. Ministry of State Owned Enterprises
18. All Local Governments	49. Ministry of Religious Affairs
19. Special Task Force for Upstream Oil & Gas Business	50. Directorate General of Mineral and Coal, Ministry of Energy and Mineral Resources
20. PT Pelabuhan Indonesia I (Persero)	51. Data and Information Center, Ministry of Energy and Mineral Resources
21. PT Pelabuhan Indonesia II (Persero)	52. Ministry of Agriculture
22. PT Pelabuhan Indonesia III (Persero)	53. Ministry of Communication and Informatics
23. PT Pelabuhan Indonesia IV (Persero)	54. Ministry of Marine and Fisheries
24. PT Perusahaan Listrik Negara (Persero)	55. Ministry of Manpower and Transmigration
25. Directorate General of Oil and Gas, Ministry of Energy and Mineral Resources	56. General Election Commission
26. Special Task Force for Upstream Oil & Gas Business (SKK Migas)	57. Indonesian National Police
27. PT Jakarta International Container Terminal	58. Ministry of Defense
28. PT Mustika Alam Lestari	59. Ministry of Forestry
29. National Institute of Aeronautics and Space	60. Ministry of Cooperatives and SMEs
30. PT Terminal Peti Kemas Surabaya	61. Statistics Indonesia
31. PT Sucofindo	

Legal basis:

The Minister of Finance Regulation No. 16/PMK.03/2013 as amended for several times and lastly by the Minister of Finance Regulation No. 191/PMK.03/2014



List of Indonesia's Tax Treaty Network

No.	Partner Country	Effective Date
1.	South Africa	1 January 1999
2.	Algeria	1 January 2001
3.	United States of America	1 Februari 1997
4.	Saudi Arabia	1 January 1985
5.	Australia	1 July 1993
6.	Austria	1 January 1989
7.	Bangladesh	1 January 2007
8.	Netherlands	1 January 2004
9.	Belgium	1 January 2002
10.	Brunei Darussalam	1 January 2003
11.	Bulgaria	1 January 1993
12.	Denmark	1 January 1987
13.	Philippines	1 January 1983
14.	Finland	1 January 1990
15.	Hong Kong	1 January 2013
16.	Hungary	1 January 1994
17.	India	1 January 1988
18.	United Kingdom	1 January 1995
19.	Iran	1 January 2011
20.	Italy	1 January 1996
21.	Japan	1 January 1983
22.	Germany	1 January 1992
23.	Canada	1 January 1980
24.	Republic of Korea	1 January 1990
25.	Democratic People's Republic of Korea	1 January 2005
26.	Kuwait	1 January 1999
27.	Luxembourg	1 January 1995
28.	Malaysia	1 January 1987
29.	Kingdom of Morocco	1 January 2013
30.	Mexico	1 January 2005
31.	Egypt	1 January 2003
32.	Mongolia	1 January 2001
33.	Norway	1 January 1991
34.	Pakistan	1 January 1991
35.	Poland	1 January 1994

List of Indonesia's Tax Treaty Network

No.	Partner Country	Effective Date
36.	Portuguese	1 January 2008
37.	France	1 January 1981
38.	Qatar	1 January 2008
39.	Czech	1 January 1997
40.	Republic of Croatia	1 January 2013
41.	Republic of Suriname	1 January 2014
42.	Romania	1 January 2000
43.	Russia	1 January 2003
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.	Sweden	1 January 1990
53.	Switzerland	1 January 1990
54.	Taiwan	1 January 1996
55.	Thailand	1 January 2004
56.	China	1 January 2004
57.	Tunisia	1 January 1994
58.	Turkey	1 January 2001
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
65.	Papua New Guinea	1 January 2015



List of Judicial Review Case handled by DGT at the Constitutional Court and Supreme Court during 2015

Applicant/Case Number	Laws Reviewed	Notes
Hartono Sohor/41 P/HUM/2015	Government Regulation No. 74 Year 2011 on Procedures for the Implementation of the Rights and Obligations of Taxation Compliance	Government won (Application rejected, resolved on 20 October 2015)
Nizarman Aminuddin/Perkara Nomor 133/PUU-XIII/2015	Review of Article II paragraph 1 of Law No. 28 Year 2007 concerning Third Amendment of Law no. 6 Year 1983 concerning Taxation General Provisions; Article 36 paragraph (4) of Law No. 14 Year 2002; Article 66 paragraph (1) of Law no. 14 Year 1985; Article 24 paragraph (2) of Law no. 48 Year 2009 concerning Judicial Power	Has not been resolved

Inbound Performance of DGT Information and Complaint Service Office

2011–2015

Description	2015	2014	2013	2012	2011
Incoming Calls	591,933	468,270	537,241	366,370	399,368
Answered Calls	538,772	422,796	457,730	318,069	320,280
% Answered	91.02	90.29	85.20	86.82	80.20

List of Press Release

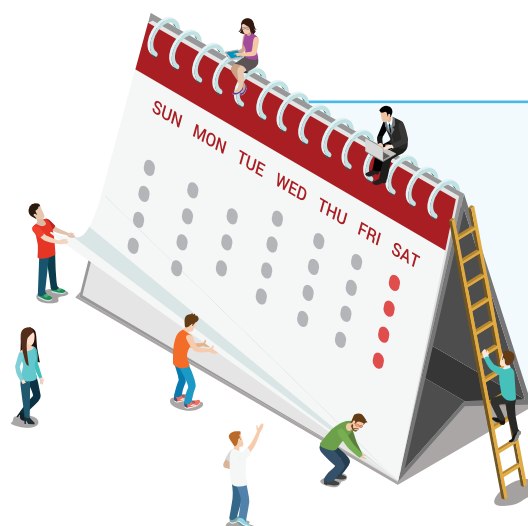
2015

Date	Subject
27 January	Submission of Tax Consultant License Practice
	Confiscation of Tax Defaulters
	Imposition of DGT Disciplinary Sanction
28 January	Performance of Tax Law Enforcement 2014
30 January	Gijzeling of Tax Defaulters
3 February	DGT Arrested Another Three Tax Defaulters
4 February	Tax Defaulters in Palembang Confiscated by DGT
12 February	DGT Cooperated with Celebrity to Secure Tax Revenue Target
23 February	DGT Published Nine Suspected Perpetrators of Crime Taxation to Wanted List
27 February	Vice President of Republic of Indonesia, HM Jusuf Kalla Filed Individual Annual Income Tax Return 2014 in Makassar
11 March	DGT Launched Android Mobile Application e-Filing to Facilitate Tax Return Filing
	DGT and Provincial Government of Central Java Held Cooperation
	From April 1, Highway Users Subject to VAT
15 March	DGT Held e-Filing Campaign in Funwalk Event
21 April	DGT Confiscated Another Two Tax Defaulters

Date	Subject
22 April	DGT Prevented Foreign Companies Committing Tax Avoidance
29 April	The Launch of The Guidance Year of Taxpayers Compliance 2015
28 April	DGT Held Meeting with South Korea Ambassador and South Korea Entrepreneurs in Indonesia
30 April	DGT Won Pretrial of Tax Defaulters Gijzeling in Tanjungpinang
29 April	Tax Audit Strategy 2015
4 May	DGT Released the Confiscated Taxbearers
12 May	Pilot Testing of Mobile Tax Unit
19 May	Optimizing Tax Arrears Collection, DGT Summoned 328 Tax Defaulters
	DGT Expanded the Handling of Fictitious Tax Invoice to Bekasi
	DGT Urged the Business Association to be the Role Model of Tax Compliance
	Scamming Tax Filing, Directors and Employees of Food Ingredients Distributor Company Sentenced to Prison and Fines
20 May	DGT Obtained Data and Information Support as well as Legal Protection
29 May	West Kalimantan Regional Tax Office Confiscated Tax Defaulters from Sanggau
	Tax Amnesty Discussion
4 June	DGT Confiscated another Two Tax Defaulters
12 June	DGT Handed Over the Partner of PTPN IV to the North Sumatera High Attorney
16 June	The Handling of Fictitious Tax Invoice Reached the Eastern of Java
9 June	The Release of Confiscated Taxbearers in Palembang
19 June	DGT Confiscated Korean Citizen
25 June	Not Paying Tax, the President Director was Handed Over to the South Sulawesi High Attorney
	From 1 July 2015, DGT Enacted the Electronic Tax Invoice (e-Tax Invoice) in Java and Bali
30 June	The President Director of PT TTM was Confiscated by DGT due to Tax Overdue
1 July	Clarification of Stamp Duty Tariff
2 July	The Minister of Finance Launched the Use of Electronic Tax Invoice (e-Tax Invoice) for Java and Bali
	Gijzeling of Tax Defaulters Expanded to Eastern Indonesia
8 July	The Release of Tax Defaulters in Banten and Palu
28 July	DGT Handed Over the Suspect and Evidence of Tax Fraud in East Java
30 July	DGT Confiscated Taxbearers in Purwokerto
31 July	Fire in the Basement, DGT Head Office was Temporarily Closed
6 August	Filed a False Tax Return, Director of PT AJM was Handed Over to the Jakarta High Attorney
12 August	DGT Confiscated Another Tax Defaulters
18 August	DGT Held National Coordinating Meeting of Tax Intelligence
24 August	Clarification of VAT Exemption for Arts and Entertainment Service
27 August	DGT Confiscated the President Director of Foreign Company Concerning Tax Overdue



Date	Subject
1 September	Promoting the Compliance of Tanah Abang Market Traders, DGT and Provincial Government of Jakarta Launched Integrated Service Outlets
10 September	DGT Held Tax Gathering with 210 Companies Registered in Public Listed Tax Office
	DGT and the Indonesian Economists Association Held Taxation National Seminar
16 September	Tax Defaulters in Kelapa Gading was Confiscated in Salemba Prison
22 September	Investigation of Fictitious Tax Invoice Expanded to Money Laundering Crime
6 October	DGT Invited 10,900 Users of Fictitious Tax Invoice to Take Advantage of The Guidance Year of Taxpayers Compliance 2015
20 October	DGT – Indonesian National Police Disseminated the Cooperation of Law Enforcement
21 October	DGT Handed Over the Suspect of Tax Fraud to the East Java High Attorney
23 October	DGT Launched Tax Payment via Mini ATM
28 October	DGT Confiscated the President Director due to Tax Default
11 November	DGT Handed Over the Suspect of Rp19.6 Billion Tax Fraud Case to the Attorney
	Fighting the Cross Country Tax Avoidance, DGT Held Meeting with 17 Asia-Pacific Countries
18 November	DGT Confiscated the Assets of Fictitious Tax Invoice Suspect due to Money Laundering Crime
23 November	Discussing Tax Incentive, DGT Held Dialogue with the Minister of Finance and Large Taxpayers in West Java and Banten
24 November	Improving the Taxpayers Compliance, DGT Launched Taxpayers Status Confirmation Program
25 November	The Director of Foreign Company Underwent Trial at South Jakarta District Court due to Tax Embezzlement
	Discussing Tax Incentive, DGT Held Dialogue with the Minister of Finance and Large Taxpayers in Sumatera
1 December	Resignation of Sigit P. Pramudito as the Director General of Taxes
4 December	Settled Tax Arrears, Tax Defaulter of French Citizen was Released



List of Press Conference

2015

Date	Subject
5 January	Revised State Budget 2014 Realization
27 January	Submission of Tax Consultant License Practice
30 January	Confiscation of Taxbearers in Salemba Prison Jakarta
21 April	Task Force of Fictitious Tax Invoice Handling
19 May	Annulment of Interest Penalty of Article 19 paragraph (1) of Law on General Provisions and Tax Procedures
11 June	Exemption of Sales Tax on Luxury Goods
19 June	Confiscation of Taxbearers in Salemba Prison Jakarta
30 June	Confiscation of Taxbearers in Salemba Prison Jakarta
1 July	Launching of e-Tax Invoice and New Stamp Duty Regulation Implementation
2 July	State Budget Discussion
12 August	Press Conference of Gijzeling of Correctional Institution Class III Bekasi
27 August	Hand Over of Fictitious Tax Invoice Suspect
16 September	Confiscation of Taxbearers in Salemba Prison Jakarta
28 October	Confiscation of Taxbearers in West Java Regional Tax Office
3 November	Enactment of Law on State Budget 2016
5 November	Recent Revenue Realization
11 November	Hand Over of Suspect and Evidence of Taxation Crime
3 December	Commemoration of World Anti-Corruption Day 2015

List of Tax Center

No.	Parties in Cooperation	
	University/Institution	Regional Tax Office
1.	Universitas Syiah Kuala	Aceh Regional Tax Office
2.	Universitas Malikussaleh	
3.	Universitas Teuku Umar	
4.	Universitas Sumatera Utara	North Sumatera I Regional Tax Office
5.	Sekolah Tinggi Ilmu Ekonomi Indonesia	
6.	Institut Agama Islam Negeri Sumatera Utara	
7.	Universitas Muhammadiyah Sumatera Utara	
8.	Sekolah Tinggi Ilmu Ekonomi Harapan	
9.	Universitas HKBP Nommensen	
10.	Sekolah Tinggi Ilmu Hukum Yayasan Nasional Indonesia	North Sumatera II Regional Tax Office
11.	Sekolah Tinggi Ilmu Ekonomi Bina Karya	



List of Tax Center

No.	Parties in Cooperation	
	University/Institution	Regional Tax Office
12.	Universitas Andalas	West Sumatera and Jambi Regional Tax Office
13.	Universitas Jambi	
14.	Universitas Bung Hatta	
15.	Universitas Negeri Padang	
16.	Institut Agama Islam Negeri Bukittinggi	
17.	Sekolah Tinggi Ilmu Ekonomi Pelita Indonesia	Riau and Riau Island Regional Tax Office
18.	Politeknik Negeri Batam	
19.	Universitas PGRI Palembang	South Sumatera and Bangka Belitung Islands Regional Tax Office
20.	Universitas Sriwijaya	
21.	Universitas Muhammadiyah Palembang	
22.	Sekolah Tinggi Ilmu Ekonomi Multi Data Palembang	
23.	Sekolah Tinggi Ilmu Ekonomi Unsri	
24.	Universitas Bangka Belitung	
25.	Informatics and Business Institute Darma Jaya	
26.	Universitas Bengkulu	Bengkulu and Lampung Regional Tax Office
27.	Universitas Lampung	
28.	Politeknik Negeri Lampung	
29.	Universitas Malahayati	
30.	Sekolah Tinggi Ilmu Administrasi Mandala Indonesia	
31.	Universitas Prof. Dr. Moestopo (Beragama)	Central Jakarta Regional Tax Office
32.	Universitas Bina Nusantara	
33.	Universitas Trisakti	West Jakarta Regional Tax Office
34.	Universitas Mercu Buana	
35.	Universitas Krida Wacana	
36.	Universitas Bakrie	South Jakarta I Regional Tax Office
37.	Universitas Trilogi	
38.	Asian Banking Finance and Informatics Institute Perbanas	
39.	Indonesia Banking School	
40.	Universitas Nasional	South Jakarta II Regional Tax Office
41.	Universitas Satya Negara Indonesia	
42.	Universitas Pancasila	
43.	Universitas Pembangunan Nasional Veteran Jakarta	
44.	Universitas Negeri Jakarta	East Jakarta Regional Tax Office
45.	Universitas Kristen Indonesia	
46.	Sekolah Tinggi Ilmu Ekonomi Indonesia Rawamangun	

List of Tax Center

No.	Parties in Cooperation	
	University/Institution	Regional Tax Office
47.	GICI Bussiness School	
48.	Sekolah Tinggi Perpajakan Indonesia	
49.	KALBIS Institute	
50.	Universitas Muhammadiyah Prof. Dr. Hamka	
51.	Universitas Bunda Mulia	North Jakarta Regional Tax Office
52.	Institut Bisnis dan Informatika Indonesia	
53.	Universitas Katolik Indonesia Atma Jaya	Special Jakarta Regional Tax Office
54.	Ikatan Akuntansi Indonesia	
55.	Universitas Kristen Krida Wacana	Large Taxpayers Regional Tax Office
56.	Politeknik Pos Indonesia	
57.	Universitas Sultan Ageng Tirtayasa	Banten Regional Tax Office
58.	Sekolah Tinggi Akuntansi Negara	
59.	Universitas Pelita Harapan	
60.	UIN Syarif Hidayatullah	
61.	Universitas Muhammadiyah Jakarta	
62.	Universitas Multimedia Nusantara	
63.	Universitas Pamulang	
64.	Matana University	
65.	STIE Ahmad Dahlan	
66.	Swiss German University	
67.	Universitas Padjadjaran	West Java I Regional Tax Office
68.	Universitas Katolik Parahyangan	
69.	Universitas Kristen Maranatha	
70.	Universitas Muhammadiyah Sukabumi	
71.	Universitas Galuh Ciamis	
72.	Universitas Siliwangi Tasikmalaya	
73.	Institut Manajemen Telkom	
74.	Politeknik Negeri Bandung	
75.	Universitas Komputer Indonesia	
76.	Lembaga Pendidikan Komputer Indonesia-Amerika	
77.	Sekolah Tinggi Ilmu Ekonomi Ekuitas	
78.	Politeknik LP3I Bandung	
79.	Universitas Sangga Buana	
80.	Universitas Langlangbuana	



List of Tax Center

No.	Parties in Cooperation	
	University/Institution	Regional Tax Office
81.	Sekolah Tinggi Ilmu Ekonomi Sutaatmadja Subang	West Java II Regional Tax Office
82.	Universitas Presiden Cikarang	
83.	Universitas Swadaya Gunung Jati Cirebon	
84.	Universitas Singaperbangsa Karawang	
85.	Institut Pertanian Bogor	West Java III Regional Tax Office
86.	Sekolah Tinggi Ilmu Administrasi Mandala Indonesia Bekasi	
87.	Universitas Pakuan	
88.	Sekolah Tinggi Ilmu Ekonomi Kesatuan Bogor	
89.	Universitas Islam 45 Bekasi	
90.	Universitas Islam Sultan Agung	Central Java I Regional Tax Office
91.	Universitas Negeri Semarang	
92.	Sekolah Tinggi Ilmu Ekonomi Semarang	
93.	Universitas Pekalongan	
94.	Universitas Muria Kudus	
95.	Universitas Dian Nuswantoro	
96.	Politeknik Negeri Semarang	
97.	Universitas Stikubank	
98.	Universitas Semarang	
99.	Universitas 17 Agustus 1945 Semarang	
100.	Universitas Jenderal Soedirman	Central Java II Regional Tax Office
101.	Universitas Muhammadiyah Magelang	
102.	Universitas Setia Budi Surakarta	
103.	Universitas Muhammadiyah Surakarta	
104.	Sekolah Tinggi Ilmu Ekonomi Putra Bangsa Kebumen	
105.	Universitas Islam Batik Surakarta	
106.	Universitas Gadjah Mada	Special Region of Yogyakarta Regional Tax Office
107.	Universitas Pembangunan Nasional Veteran Yogyakarta	
108.	Universitas Negeri Yogyakarta	
109.	Universitas Kristen Duta Wacana	
110.	Politeknik "API"	
111.	Universitas Surabaya	East Java I Regional Tax Office
112.	Universitas Kristen Petra Surabaya	
113.	Universitas Pembangunan Nasional Veteran Jawa Timur	

List of Tax Center

No.	Parties in Cooperation	
	University/Institution	Regional Tax Office
114.	Universitas Muhammadiyah Sidoarjo	East Java II Regional Tax Office
115.	Universitas Muhammadiyah Ponorogo	
116.	Universitas Trunojoyo	
117.	Universitas Madura	
118.	Universitas Merdeka Madiun	
119.	Universitas Negeri Jember	East Java III Regional Tax Office
120.	Fakultas Ilmu Administrasi Universitas Brawijaya	
121.	Fakultas Ekonomi dan Bisnis Universitas Brawijaya	
122.	Universitas Negeri Malang	
123.	Universitas Muhammadiyah Malang	
124.	STAIN Kediri	
125.	Universitas Islam Negeri Maulana Malik Ibrahim Malang	
126.	Universitas Tanjung Pura	West Kalimantan Regional Tax Office
127.	Sekolah Tinggi Ilmu Ekonomi Widy Dharma	
128.	Sekolah Tinggi Ilmu Ekonomi Pontianak	
129.	Universitas Panca Bhakti	
130.	Universitas Lambung Mangkurat	South and Central Kalimantan Regional Tax Office
131.	Universitas Palangkaraya	
132.	Sekolah Tinggi Ilmu Ekonomi Indonesia Kayutangi Banjarmasin	
133.	Politeknik Negeri Banjarmasin	
134.	Universitas Antakusuma	
135.	Universitas Mulawarman Samarinda	East and North Kalimantan Regional Tax Office
136.	Universitas Balikpapan	
137.	Universitas Borneo Tarakan	
138.	Universitas Patria Artha	South, West, and Southeast Sulawesi Regional Tax Office
139.	Politeknik Negeri Ujung Pandang	
140.	Sekolah Tinggi Ilmu Ekonomi Makassar Bongaya	
141.	Universitas Negeri Makassar	
142.	Universitas Muslim Indonesia	
143.	Universitas Haluoleo Kendari	
144.	Universitas Hasanuddin Makassar	
145.	Universitas Muhammadiyah Parepare	
146.	Universitas Tomakaka Mamuju	



List of Tax Center

No.	Parties in Cooperation	
	University/Institution	Regional Tax Office
147.	Universitas Gorontalo	North and Central Sulawesi, Gorontalo and North Maluku Regional Tax Office
148.	Universitas Ichsan Gorontalo	
149.	Universitas Negeri Gorontalo	
150.	Universitas Khairun Ternate	
151.	Politeknik Negeri Gorontalo	
152.	Universitas Tadulako Palu	
153.	Universitas Udayana	Bali Regional Tax Office
154.	Universitas Warmadewa	
155.	Universitas Pendidikan Ganesha	
156.	Universitas Dhyana Pura	
157.	Universitas Panji Sakti	
158.	Sekolah Tinggi Ilmu Ekonomi Triatma Mulya	
159.	Politeknik Negeri Badung	
160.	Sekolah Tinggi Ilmu Ekonomi Stya Dharma	
161.	Universitas Pendidikan Nasional	
162.	Sekolah Tinggi Ilmu Ekonomi dan Akademi Manajemen Mataram	Nusa Tenggara Regional Tax Office
163.	Universitas Nusa Nipa Maumere	
164.	Universitas Flores Ende	
165.	Sekolah Tinggi Ilmu Ekonomi Bima	
166.	Universitas Teknologi Sumbawa	
167.	Universitas Yapis Papua	Papua and Maluku Regional Tax Office
168.	Sekolah Tinggi Ilmu Ekonomi Port Numbay	
169.	Universitas Cendrawasih	

Employees Composition 2015

Position		Total	Gender		Rank Group				Education Level							
			Men	Women	I	II	III	IV	up to High School	Diploma I	Diploma II	Diploma III	Under-graduate	Gra- duate	Post-graduate	
Structural	Echelon	Echelon I Official	1	1	-	-	-	1	-	-	-	-	-	1	-	
		Echelon II Official	44	42	2	-	-	44	-	-	-	-	2	36	6	
		Echelon III Official	594	510	84	-	-	11	583	-	-	-	33	545	16	
		Echelon IV Official	4,391	3,604	787	-	-	2,979	1,412	183	4	3	86	1,592	2,514	9
		Total	5,030	4,157	873	-	-	2,990	2,040	183	4	3	86	1,627	3,096	31
	Non-echelon	Account Representative	8,348	5,763	2,585	-	2,308	6,034	6	194	369	2	2,024	5,213	545	1
		Treasurer	495	386	109	-	479	16	-	27	222	-	146	100	-	-
		Tax Bailiff	680	668	12	-	446	234	-	146	198	-	131	205	-	-
		Operator Console	507	487	20	-	499	8	-	4	280	-	159	64	-	-
		Seconded Employees	989	586	403	-	988	1	-	-	982	-	3	4	-	-
		Staff in Education Assignment	630	520	110	-	421	205	4	-	1	-	424	183	22	-
		General Staff	15,265	9,137	6,128	2	8,769	6,474	20	2,828	3,403	5	4,243	4,521	264	1
		Tax Objection Reviewer	761	514	247	-	26	732	3	-	-	-	133	481	147	-
		Officer for VAT Refund	29	29	-	-	26	3	-	2	4	-	11	12	-	-
		Secretary	342	117	225	-	281	61	-	9	61	-	161	111	-	-
		Total	28,046	18,207	9,839	2	14,243	13,768	33	3,210	5,520	7	7,435	10,894	978	2
	Total Structural Employees		33,076	22,364	10,712	2	14,243	16,758	2,073	3,393	5,524	10	7,521	12,521	4,074	33
Functional	Tax Auditor	Expert Level III (highest)	606	525	81	-	-	3	603	-	-	-	1	275	329	1
		Expert Level II	1,627	1,495	132	-	-	1,617	10	-	-	-	26	1,100	501	-
		Expert Level I (lowest)	1,151	1,089	62	-	3	1,148	-	-	-	-	93	1,004	54	-
		Skilled Level III (highest)	185	170	15	-	-	185	-	21	4	1	133	25	1	-
		Skilled Level II	502	465	37	-	1	501	-	5	1	-	428	68	-	-
		Skilled Level I (lowest)	481	363	118	-	472	9	-	1	2	-	433	45	-	-
		Total	4,552	4,107	445	-	476	3,463	613	27	7	1	1,114	2,517	885	1
	Appraiser	Expert Level III (highest)	6	5	1	-	-	-	6	-	-	-	-	1	5	-
		Expert Level II	81	71	10	-	-	81	-	1	-	-	-	50	30	-
		Expert Level I (lowest)	64	54	10	-	-	64	-	-	-	-	5	54	5	-
		Skilled Level III (highest)	32	30	2	-	-	32	-	12	-	2	15	3	-	-
		Skilled Level II	66	63	3	-	-	66	-	11	-	-	44	10	1	-
		Skilled Level I (lowest)	25	25	-	-	22	3	-	2	-	-	22	1	-	-
		Total	274	248	26	-	22	246	6	26	-	2	86	119	41	-
	Computer Administrator	Expert Level II	23	21	2	-	-	23	-	-	-	-	-	17	6	-
		Expert Level I (lowest)	27	26	1	-	-	27	-	-	-	-	-	23	4	-
		Skilled Level III (highest)	4	4	-	-	-	4	-	-	-	-	3	1	-	-
		Skilled Level II	11	10	1	-	-	11	-	-	-	-	7	4	-	-
		Skilled Level I (lowest)	18	17	1	-	16	2	-	-	1	-	9	8	-	-
		Total	83	78	5	-	16	67	-	-	1	-	19	53	10	-
	Dentist	Expert Level III (highest)	1	-	1	-	-	1	-	-	-	-	-	1	-	-
		Expert Level II	1	-	1	-	1	-	-	-	-	-	-	1	-	-
		Total	2	-	2	-	1	1	-	-	-	-	-	2	-	-
	Total Functional Employees		4,911	4,433	478	-	515	3,777	619	53	8	3	1,219	2,691	936	1
Total DGT Employees			37,987	26,797	11,190	2	14,758	20,535	2,692	3,446	5,532	13	8,740	15,212	5,010	34

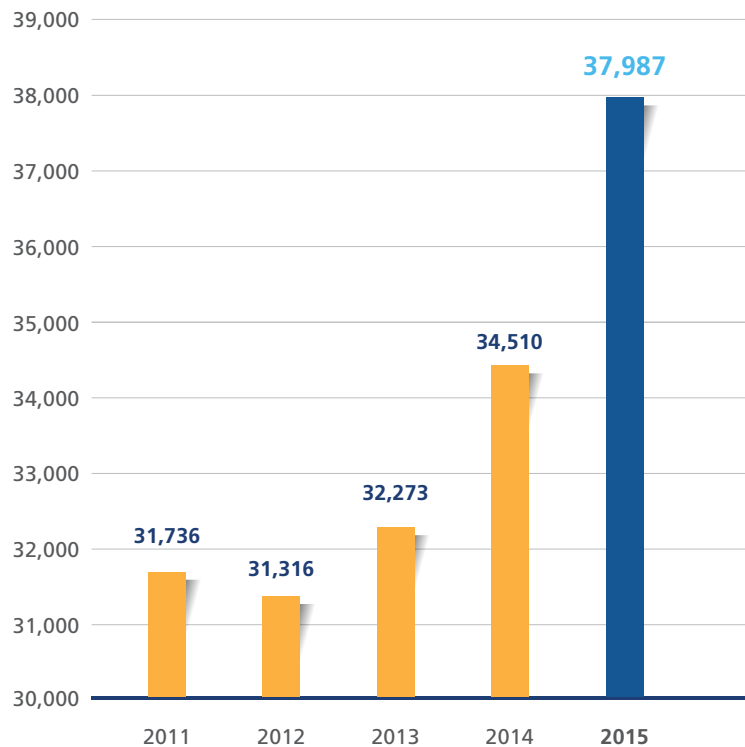
Source:

DGT Employee Database System, accessed on 11 February 2016



	Age									Placement						
	<21	21-25	26-30	31-35	36-40	41-45	46-50	51-56	>56	Sumatera	Java	Kalimantan	Sulawesi	Bali	Nusa Tenggara	Papua Maluku
	-	-	-	-	-	-	-	-	1	-	1	-	-	-	-	-
	-	-	-	-	-	1	17	14	12	6	33	2	-	1	1	1
	-	-	-	-	5	148	303	95	43	111	359	41	39	14	17	13
	-	-	-	35	897	1,623	868	699	269	888	2,519	316	326	103	134	105
	-	-	-	35	902	1,772	1,188	808	325	1,005	2,912	359	365	118	152	119
	-	56	2,039	2,585	2,114	989	255	258	52	1,430	5,530	396	533	183	171	105
	1	91	244	117	18	12	4	7	1	122	227	46	54	11	17	18
	-	49	191	168	77	62	68	45	20	142	389	46	49	17	23	14
	11	209	194	88	4	-	-	-	1	115	264	38	44	15	17	14
	949	37	3	-	-	-	-	-	-	-	989	-	-	-	-	-
	-	119	349	116	37	9	-	-	-	-	630	-	-	-	-	-
	750	4,940	3,534	1,712	773	779	836	1,342	599	2,835	9,218	972	1,137	315	432	356
	-	-	58	165	329	177	16	14	2	97	562	29	31	22	15	5
	-	4	10	12	1	1	1	-	-	7	14	-	-	8	-	-
	-	138	141	46	12	3	2	-	-	69	196	18	27	11	15	6
	1,711	5,643	6,763	5,009	3,365	2,032	1,182	1,666	675	4,817	18,019	1,545	1,875	582	690	518
	1,711	5,643	6,763	5,044	4,267	3,804	2,370	2,474	1,000	5,822	20,931	1,904	2,240	700	842	637
	-	-	-	-	3	178	248	107	70	82	482	19	12	5	4	2
	-	-	-	56	641	719	155	45	11	207	1,227	74	52	43	16	8
	-	-	152	538	385	66	9	-	1	151	850	55	46	21	15	13
	-	-	-	-	4	101	38	25	17	14	151	8	8	4	-	-
	-	-	39	212	179	60	7	1	4	65	385	24	12	7	9	-
	-	28	333	107	5	8	-	-	-	109	268	32	37	9	15	11
	-	28	524	913	1,217	1,132	457	178	103	628	3,363	212	167	89	59	34
	-	-	-	-	-	2	2	2	-	4	1	-	1	-	-	-
	-	-	-	-	32	29	15	2	3	39	5	23	8	1	1	4
	-	-	1	38	12	8	4	1	-	26	13	15	5	-	2	3
	-	-	-	-	-	4	9	8	11	15	9	3	3	1	1	-
	-	-	2	32	1	7	8	13	3	20	20	16	6	-	2	2
	-	-	2	19	-	1	1	1	1	6	2	12	4	-	-	1
	-	-	5	89	45	51	39	27	18	110	50	69	27	2	6	10
	-	-	-	2	19	2	-	-	-	-	23	-	-	-	-	-
	-	-	4	19	4	-	-	-	-	-	27	-	-	-	-	-
	-	-	-	-	1	3	-	-	-	-	4	-	-	-	-	-
	-	-	1	4	5	1	-	-	-	-	11	-	-	-	-	-
	-	-	11	6	1	-	-	-	-	-	18	-	-	-	-	-
	-	-	16	31	30	6	-	-	-	-	83	-	-	-	-	-
	-	-	-	-	-	-	-	1	-	-	1	-	-	-	-	-
	-	-	-	-	-	-	-	1	-	-	1	-	-	-	-	-
	-	-	-	-	-	-	-	2	-	-	2	-	-	-	-	-
	-	28	545	1,033	1,292	1,189	496	207	121	738	3,498	281	194	91	65	44
	1,711	5,671	7,308	6,077	5,559	4,993	2,866	2,681	1,121	6,560	24,429	2,185	2,434	791	907	681

Total Employees 2011–2015



Employees Training by Financial Education & Training Agency 2015

Type	Participants		
	Male	Female	Total
Pre-service Training	2,569	1,805	4,374
In-service Training:	10,923	4,348	15,271
a. Leadership Training	6	0	6
b. Technical Training	8,705	4,029	12,734
c. Non-technical Training	760	237	997
d. Functional Training	1,452	82	1,534



Staffs in Education Assignment

2015

Education Level	Location						Total
	Domestic			Overseas			
	Male	Female	Total	Male	Female	Total	
Diploma III	0	0	0	0	0	0	0
Undergraduate	175	21	196	0	0	0	196
Graduate	13	11	24	62	13	75	99
Postgraduate	1	1	2	1	1	2	4
Total	189	33	222	63	14	77	299

Notes:

The above figures are the number of assignments that were issued during 2015.

The number of employees with the status of education assignment in 2015 was 630 people.

Overseas Shortcourse

2015

Organizer/Sponsor	Location	Frequency	Participants		Total
			Male	Female	
Asian Development Bank	Japan	1	1	0	1
	Phillipine	1	1	2	3
ATAIC	Tunisia	1	2	0	2
Australia Awards	Australia	1	2	0	2
Harvard Kennedy School	United States	1	1	0	1
India Government	India	4	4	0	4
IRBM/LHDNM-OECD	Malaysia	8	11	4	15
JICA	Japan	5	24	7	31
KDI School	South Korea	1	1	0	1
Malaysian Tax Academy	Malaysia	1	2	0	2
OECD	Hungary	1	1	1	2
	South Korea	3	3	2	5
	Turkey	5	8	2	10
United Nations	United States	1	1	0	1
Human Resources Development Training Center of Ministry of Finance	United States	3	4	0	4
	Germany	2	4	0	4
	Singapore	3	5	1	6
Samjong KPMG	South Korea	2	7	1	8
SGATAR	South Korea	1	1	0	1
Total		45	83	20	103

Notes:

ATAIC : Association of Tax Authorities of Islamic Countries

IRBM : Inland Revenue Board of Malaysia

JICA : Japan International Cooperation Agency

KDI : Korea Development Institute

LHDNM : Lembaga Hasil Dalam Negeri Malaysia

OECD : Organization for Economic Co-operation and Development

SGATAR : Study Group on Asian Tax Administration and Research

OFFICE INFORMATION



162

ORGANIZATIONAL STRUCTURE CHART

170

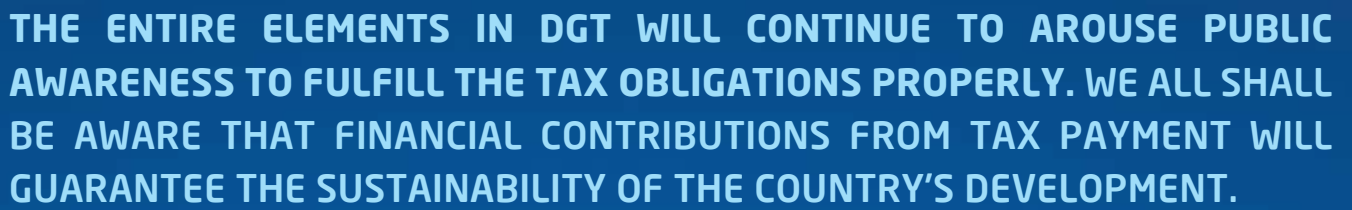
TAX SERVICES COMPLAINT CHANNEL

170

SOCIAL MEDIA

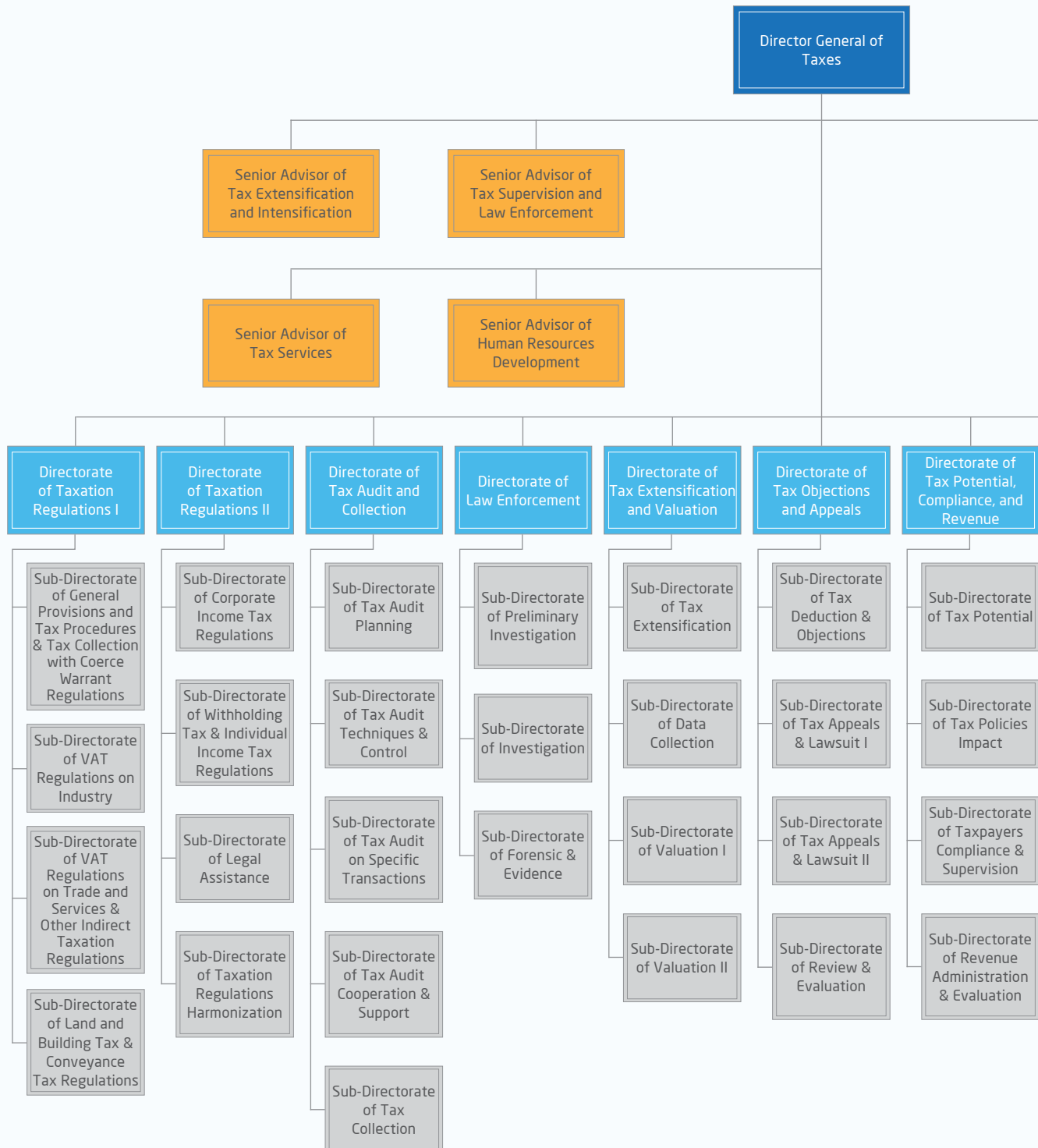
171

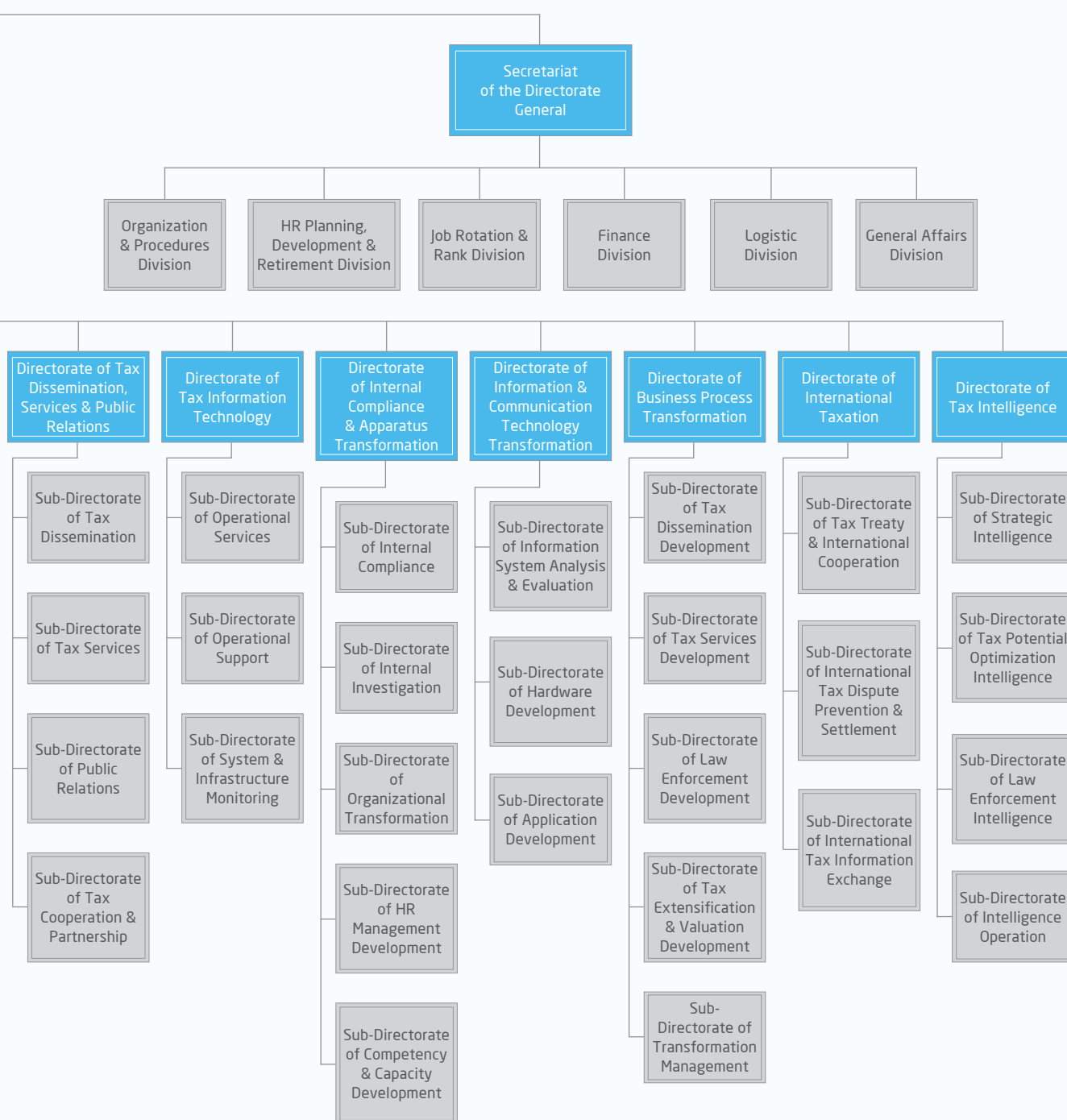
OFFICE ADDRESSES



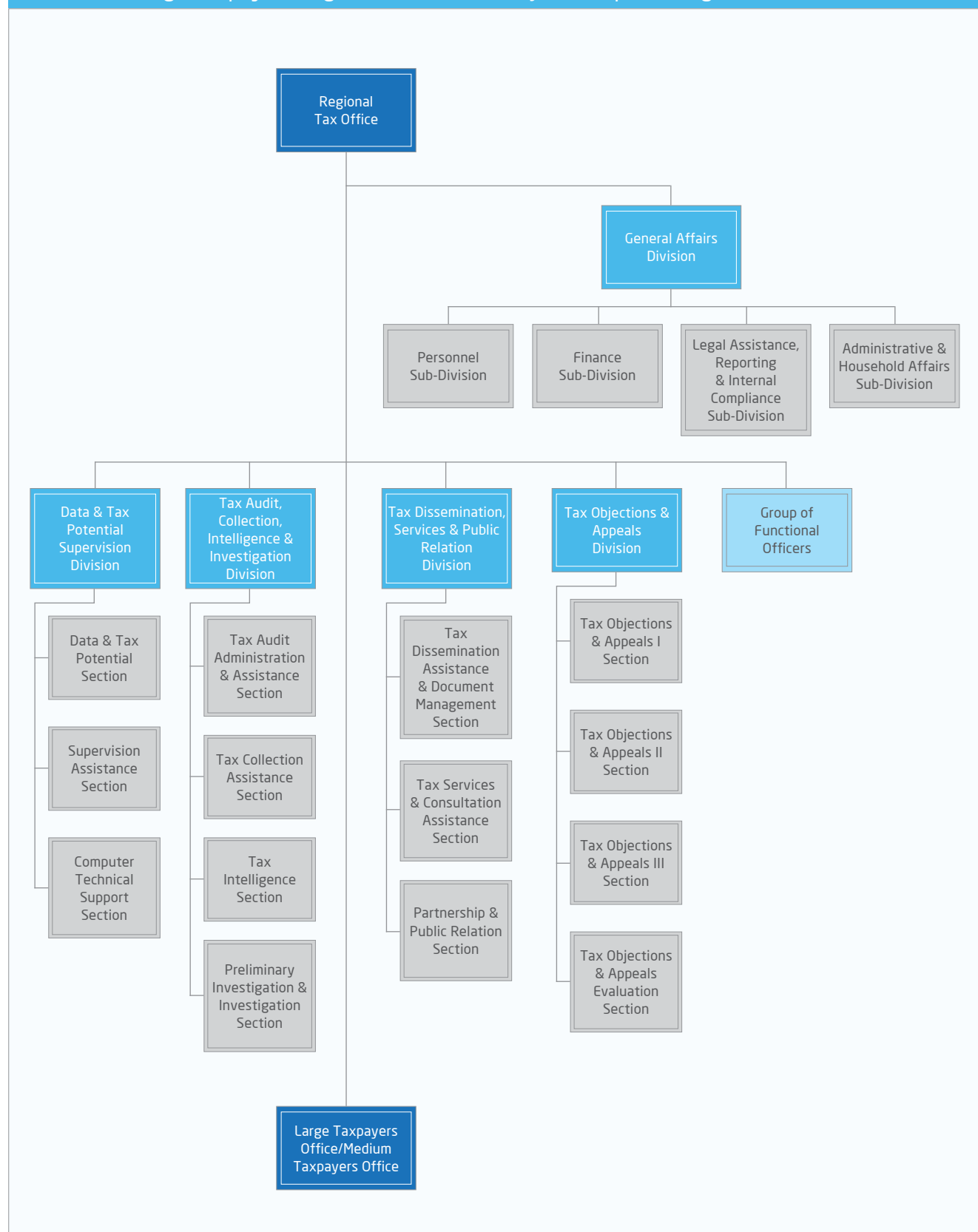
Organizational Structure Chart

Head Office



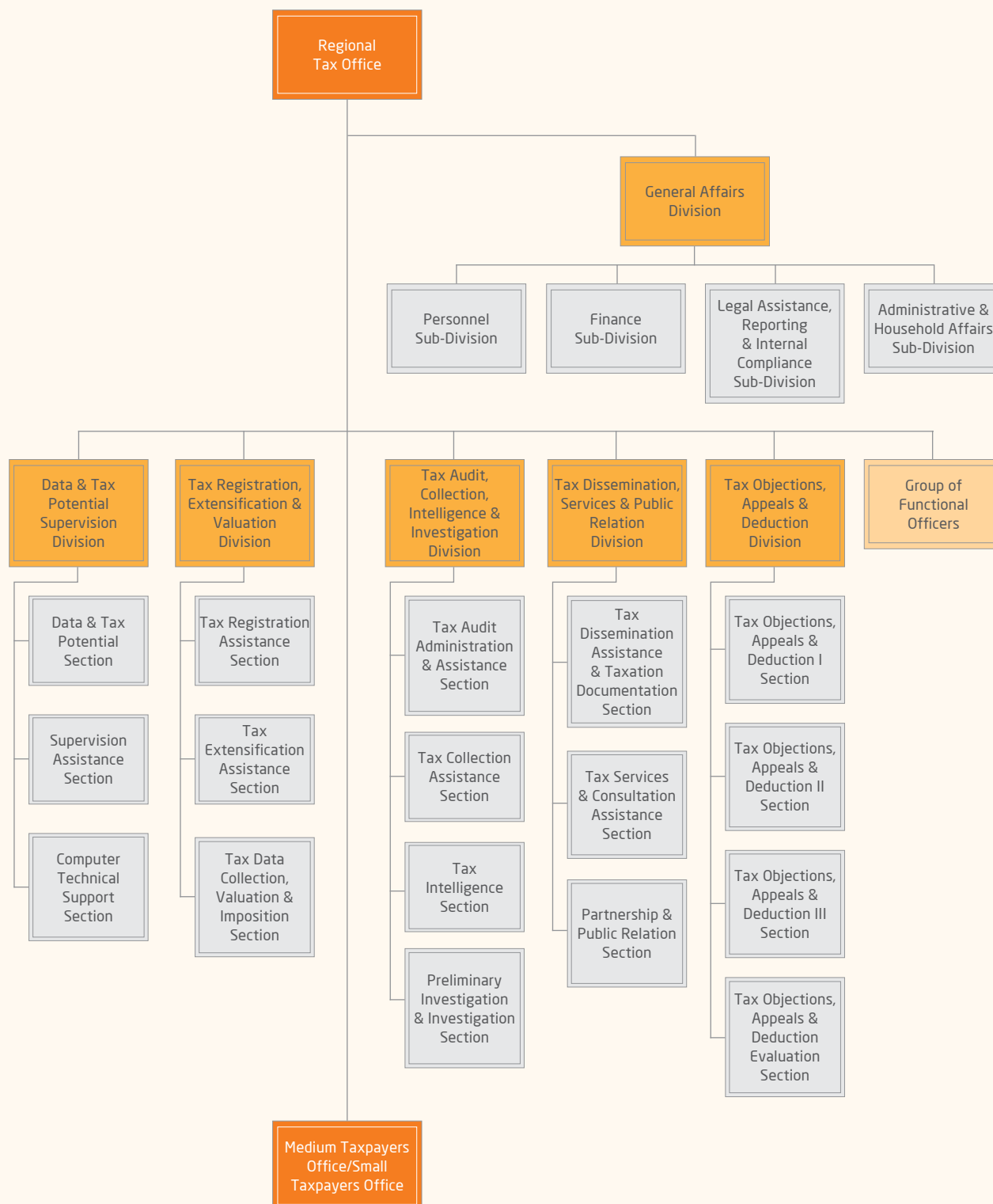


Large Taxpayers Regional Tax Office and Jakarta Special Regional Tax Office

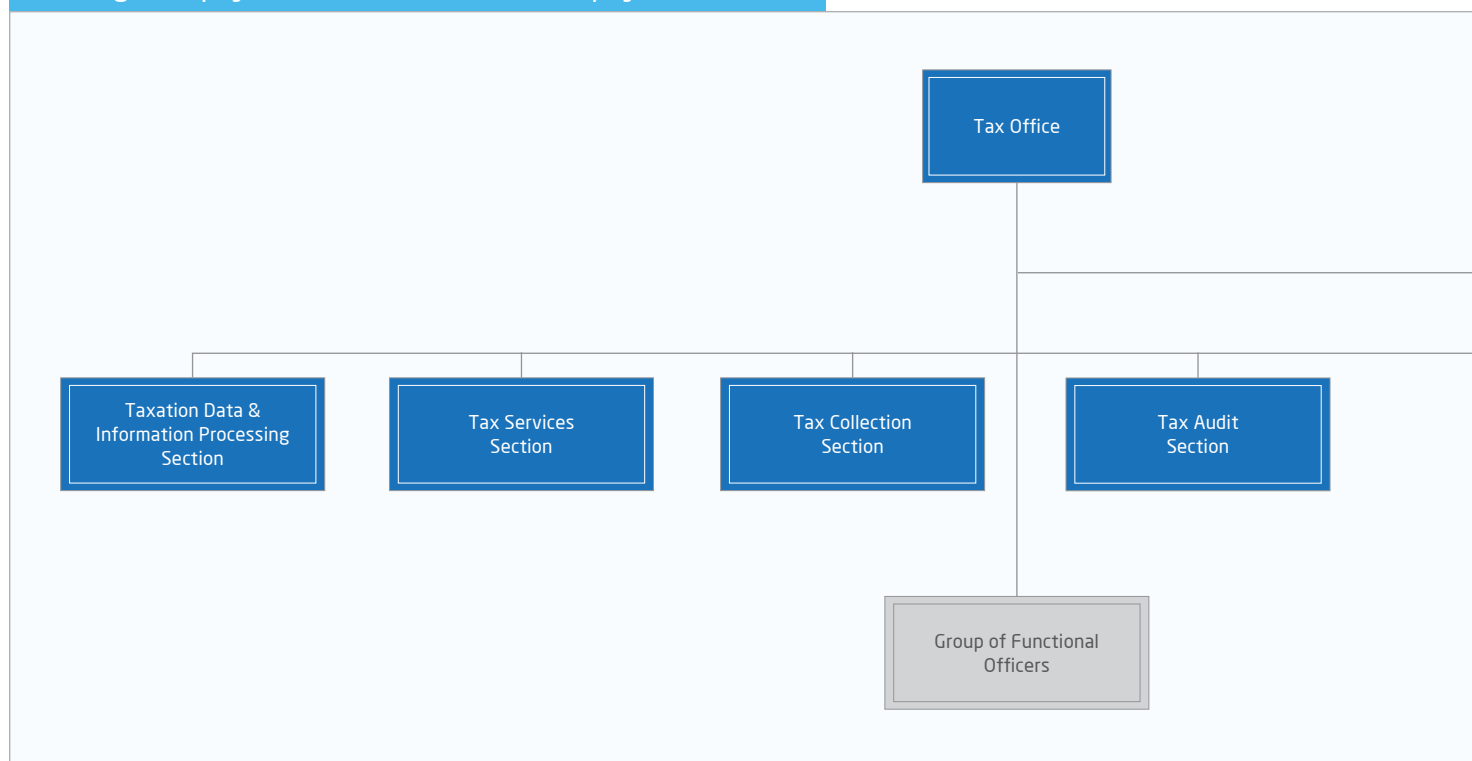




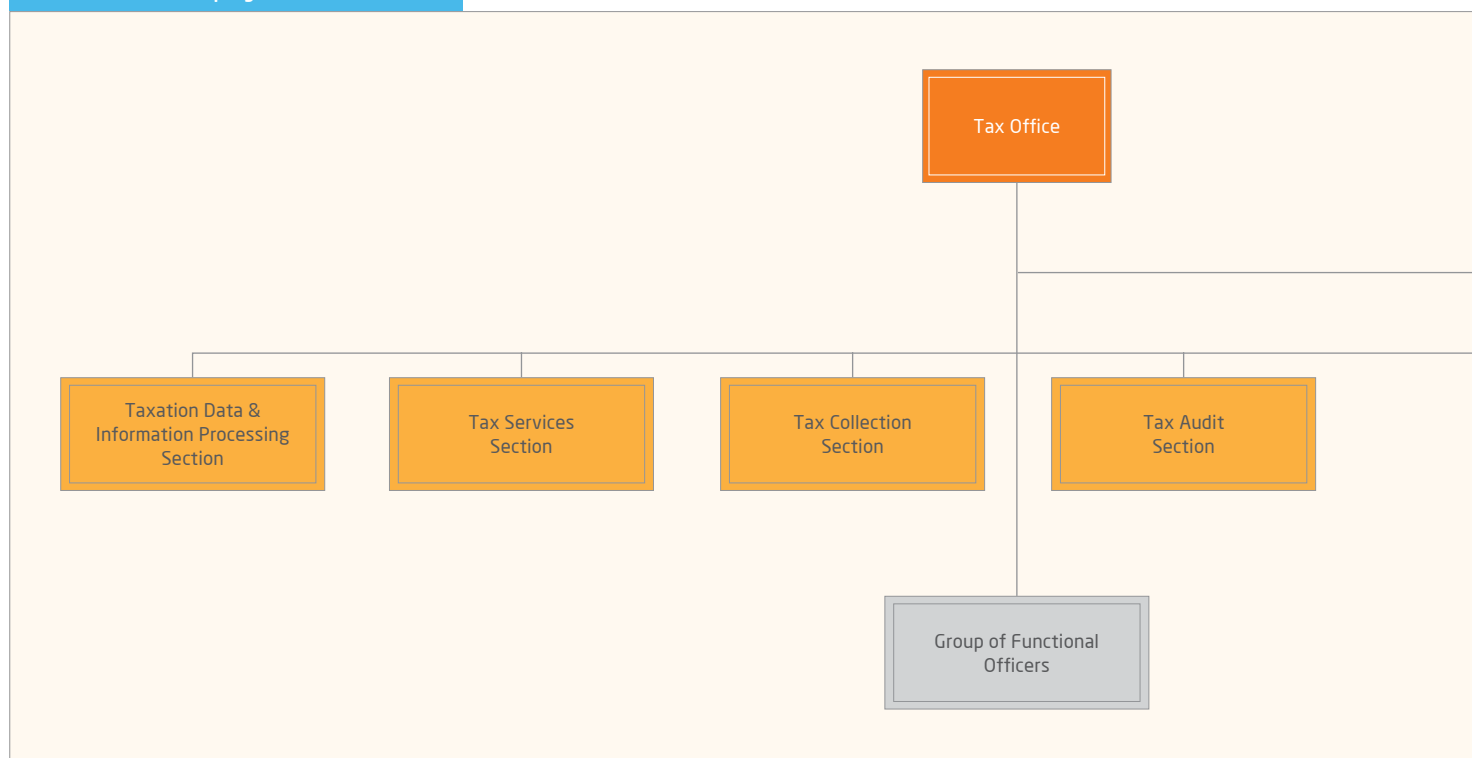
Regional Tax Office in addition to Large Taxpayers Regional Tax Office and Jakarta Special Regional Tax Office

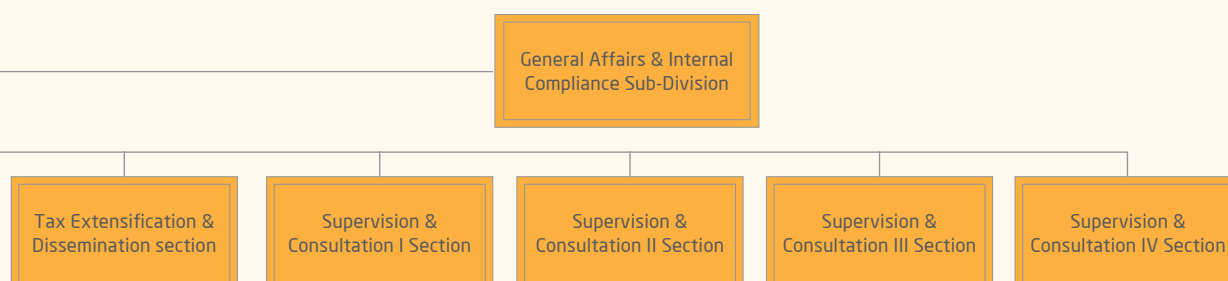


Large Taxpayers Office and Medium Taxpayers Office

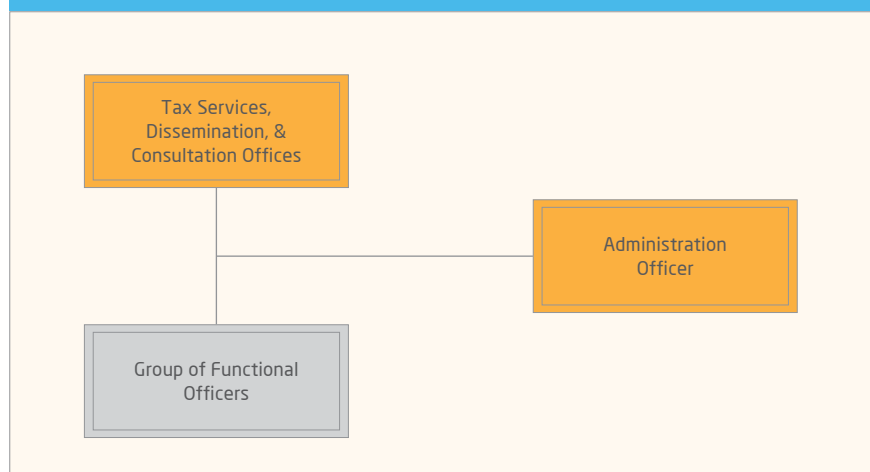


Small Taxpayers Office

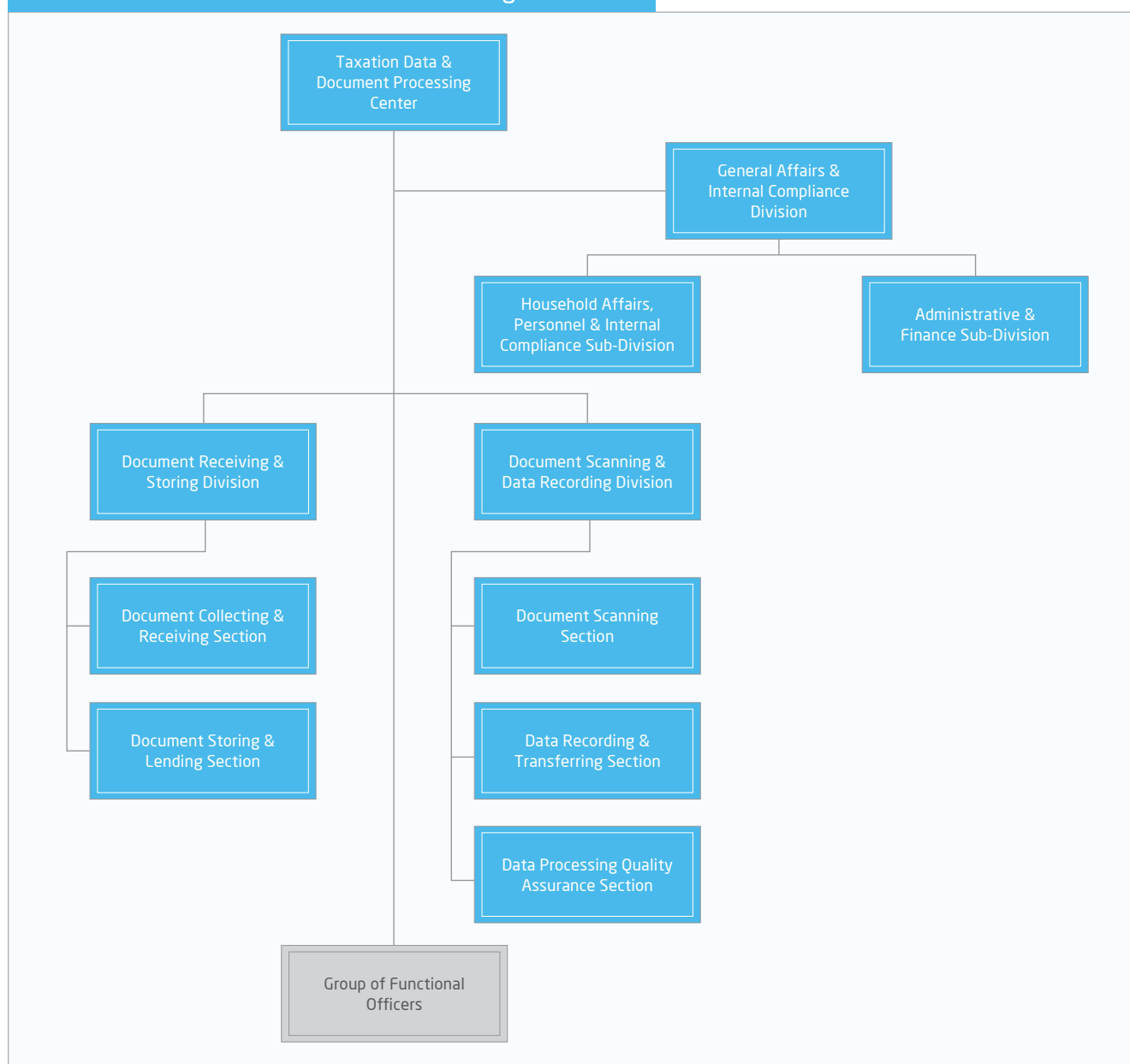




Tax Services, Dissemination, and Consultation Offices

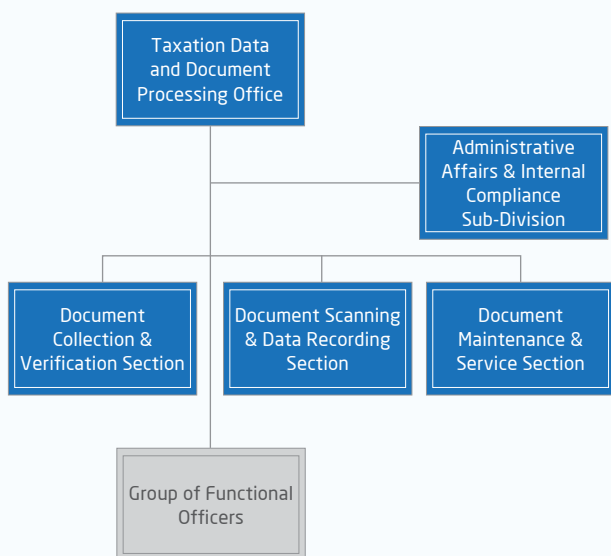


Taxation Data and Document Processing Center

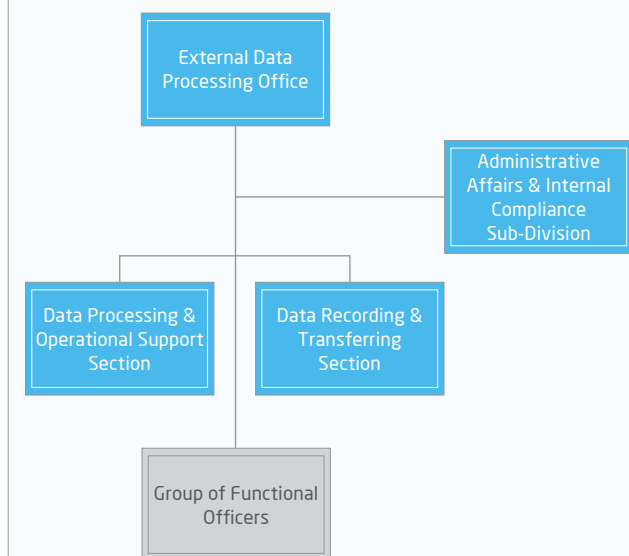




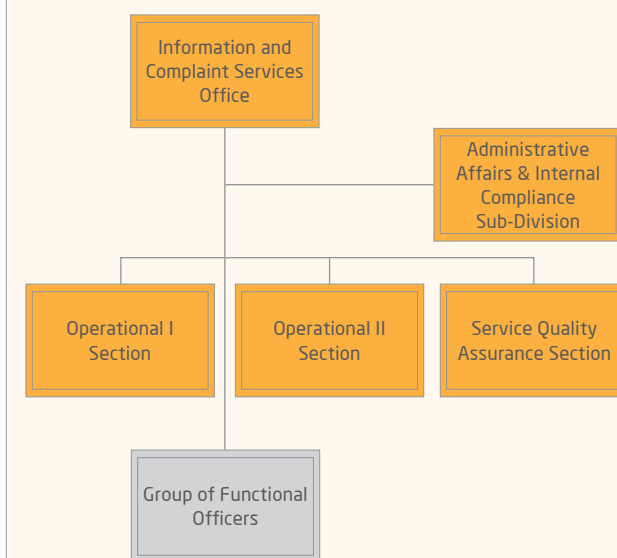
Taxation Data and Document Processing Office



External Data Processing Office



Information and Complaint Services Office



Tax Services Complaint Channel

Channel	Unit in Charge
Kring Pajak : Phone : 1500200 Mobile Phone : (phone area code) 1500200 Facsimile : (021) 5251245 E-mail : pengaduan@pajak.go.id Website (www.pajak.go.id)	Information and Complaint Services Office
Mail or visit to: Directorate of Tax Dissemination, Services, and Public Relations, Directorate General of Taxes Head Office Main Building, 16th Floor Jalan Gatot Subroto, Kav. 40-42, Jakarta 12190	Directorate of Tax Dissemination, Services, and Public Relations

Social Media



DitjenPajakRI



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 Pesam-Redelon, Bener Meriah, Aceh
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 Fax. -

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SUKAMAKMUR TSDCO Jl. Meulaboh-Tapak Tuan Sp. Peut Jeuram Nagan Raya, Aceh Tel. (0655) 7006051, 7006047 Fax. (0655) 7551026	SINABANG TSDCO Jl. Tgk. Diujung Desa, Air Dingin, Simeleu Timur, Sinabang, Aceh Tel. (0656) 323598-99 Fax. (0656) 21049	BLANGPIDIE TSDCO Jl. Sentral No.4, Blang Pidie, Aceh Telp. (0656) 323598-99 Fax. (0656) 21049
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Fax. (021) 5410315

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Jakarta Barat 11510
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Jl. Raya Pasar Minggu No.1
Jakarta Selatan 12840
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Fax. (021) 7991035

JAKARTA TEBET STO

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Jl. Rasuna Said Blok B Kav.8
Jakarta Selatan 12190
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Fax. (021) 5207557

JAKARTA SETIABUDI II STO

Jl. Rasuna Said Blok B Kav.8
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Fax. (021) 5252825

JAKARTA SETIABUDI III STO

Jl. Raya Pasar Minggu No.11
Jakarta Selatan 12520
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Fax. (021) 7994253

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Jakarta Selatan
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Fax. (021) 5201149

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Fax. (021) 7804862

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Fax. (021) 52970786

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Jakarta Selatan 12190
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Jakarta Selatan 12310
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Jakarta Selatan 12130
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Fax. (021) 7246627

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Jakarta Selatan
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Fax. (021) 27656468

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Fax. (021) 78836258

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Jl. Jaksa Agung Suprpto No.29 – 31
Malang 65112
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Jl. Urip Sumoharjo KM.4 GKN
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