



2018



Increasing Awareness and Compliance of MSMEs Taxpayers

SYNERGY TOWARD NATIONAL ECONOMIC SELF-RELIANCE

Increasing Awareness and Compliance of MSMEs Taxpayers



The Government pays serious attention to the development of Micro, Small and Medium Enterprises (MSMEs) in Indonesia. According to data from the National Development Planning Agency, Statistics Indonesia and United Nations Population Fund, the number of MSMEs entrepreneurs in Indonesia in 2018 was 58.97 million people. This number was around 23 percent of the population of Indonesia that year, which reached approximately 265 million people. The fact was that MSMEs account for more than 60 percent in Gross Domestic Product (GDP) and absorb more than 90 percent workforce in Indonesia.

The massive number of MSME entrepreneurs together with substantial contribution to GDP and absorption of the workforce reflects MSMEs' vital role in the Indonesia economy. However, data related to the fulfillment of tax obligations by MSMEs entrepreneurs show a contradiction, where the number of MSMEs taxpayers registered in the tax administration system and tax revenue originating from MSMEs is still far from ideal.

The Government's solid commitment to provide ease of doing business and at the same time to encourage community participation in formal economic activities is demonstrated through a tax incentive as stipulated in Government Regulation Number 23 of 2018 (PP 23), which replaced Government Regulation Number 46 of 2013 (PP 46). In this policy, the Government lowered Income Tax rate from previously 1 percent to 0.5 percent for taxpayers with an annual turnover of up to Rp 4.8 billion. The new tax rate will certainly ease the tax burden and allow MSMEs taxpayers to get capital savings that can be used to scale up their business to the next level.



Unlike the imposition of Income Tax based on PP 46 which is mandatory, the imposition based on PP 23 is optional. Taxpayers who have not been able to maintain bookkeeping may choose to be subject to Final Income Tax based on PP 23—tax will be imposed on the amount of gross income—which is more practical but only applies in a certain period. In this certain period, taxpayers may prepare themselves to learn how to bookkeep before being subject to Income Tax with the general regime. Taxpayers who have been able to do bookkeeping may choose to be subject to Income Tax on general rates, which is imposed on net income. However, taxpayers who have chosen not to be subject to Income Tax based on PP 23 are not allowed to use the provisions of PP 23 for the upcoming years.

DGT is optimistic that tax incentive in PP 23 will attract more MSMEs entrepreneurs to register with tax administration, thus expanding Indonesia's tax database.

The next strategy undertaken by the Government is to provide MSMEs taxpayers with continuous coaching in order to increasing their tax awareness. Furthermore, the implementation of consistent supervision will also lead to voluntary tax compliance.

In order to reach taxpayers through an end-to-end approach for MSMEs, DGT has adopted coaching and supervision approach for MSMEs taxpayers called Business Development Services (BDS). In BDS, DGT provides learning materials needed by MSMEs entrepreneurs, both for business development and broadening tax knowledge. This strategy was initiated by DGT for the first time in 2015, but still implemented independently without involving external parties.

DGT always strive to establish productive collaboration and partnerships for broader interest. Synergizing with stakeholders,

in October 2018, DGT signed a partnership agreement at the national level with several State-Owned Enterprises (SOEs) to develop MSMEs through SOEs Creative House program and BDS program. At a lower regional level, DGT vertical offices also teamed up with other parties in the respective region to develop MSMEs such as Industry and Commerce Office, Cooperatives and MSMEs Office, associations, the private sectors, and even the academic community.

MSMEs taxpayers shall not only be seen merely as a contributor. Instead, they shall also receive benefits and additional supplies to build up their businesses. Support from all stakeholders, so that MSMEs can 'level up', is expected to stimulate GDP growth, boost tax revenue and take the country one step closer to achieve national economic self-reliance.



TAX SUPPORT MSMEs TO LEVEL UP

Hopefully, the 0.5 percent Final Income Tax rate would allow more resources from profits to be used for business expansion. As such, micro-businesses can grow into small businesses, and small businesses can grow into medium businesses, then medium businesses turn into big businesses.

President Joko Widodo,
at the MSMEs Final Income Tax dissemination event in Bali on June 23, 2018.

If we all work together to strengthen MSMEs, we will immediately see the impact on the creation of employment opportunities and quality of the workforce in Indonesia because of its large contribution and certainly also in terms of the increasing investment itself.

Minister of Finance, Sri Mulyani Indrawati,
at the signing of the partnership agreement for MSMEs coaching through SOEs Creative House program and DGT's BDS program on October 31, 2018.

In addition to broadening their knowledge about business management, DGT's BDS program also enables business owners to expand business networks. In business development, we were helped to obtain several awards from both the entrepreneurship and creative businesses.

Miftahudin Nur Ihsan,
MSMEs entrepreneur, owner of Smart Batik Indonesia.

When joining UMKM Sahabat Pajak community for the first time, it took me aback that DGT not only collected taxes but also fostered MSMEs and even facilitated community activities, including organizing bazaars and utilizing MSMEs products.

Sodiqin,
MSMEs entrepreneur and Chairman of UMKM Sahabat Pajak,
an MSMEs community fostered by Pondok Aren Tax Office.

RELENTLESS COMMITMENT TO MSMEs DEVELOPMENT IN INDONESIA

2013

The Government issued a new policy on MSMEs namely Government Regulation No. 46 of 2013, stipulated 1% Final Income Tax rate.

2015

- The stipulation of DGT 2015—2019 Strategic Plan. Business Development Services (BDS) is set as part of strategic programs in extensification.
- BDS program was rolled out in eight cities across Indonesia, including Banjarmasin, Medan, Balikpapan, Semarang, Yogyakarta, Serpong, Jakarta, and Manado. The event was attended by 1,002 participants.

2016

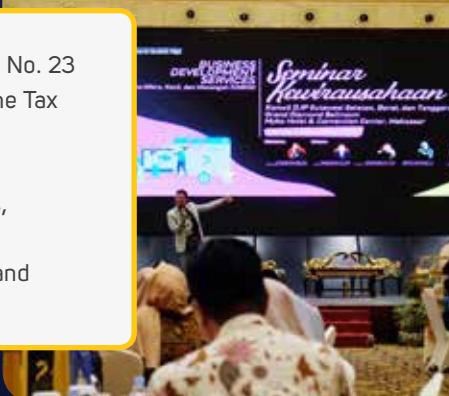
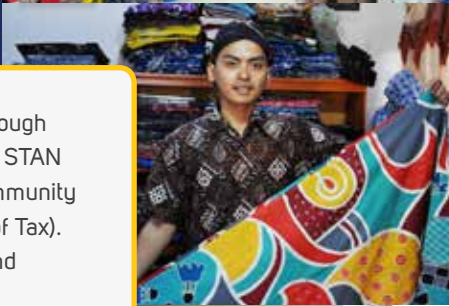
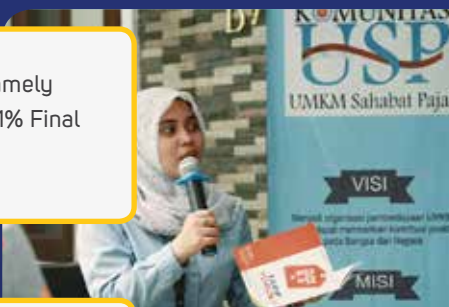
- Pondok Aren Tax Office made an innovation through collaboration with Polytechnic of State Finance STAN and local entrepreneurs to build an MSMEs community called UMKM Sahabat Pajak (MSMEs-Friends of Tax).
- The BDS program was held by 68 tax offices and attended by 6,047 participants.

2017

The BDS program was held by 98 tax offices and attended by 7,177 participants.

2018

- The government issued Government Regulation No. 23 of 2018, which cuts the previous MSMEs' Income Tax rate of 1% to its half 0.5%.
- DGT launched the piloting of BDS program in cooperation schemes with institutions, agencies, associations and other parties.
- The BDS program was held by 298 tax offices and attended by 27,656 participants.



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In **2018** the Government issued a policy of reducing the Income Tax rate for MSMEs as an effort to reduce economic inequality.



2018 SNAPSHOT

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PERFORMANCE HIGHLIGHTS

REVENUE ¹

Tax Revenue

Rp1,313.32 trillion

or 92.23% of target

Tax Revenue Growth

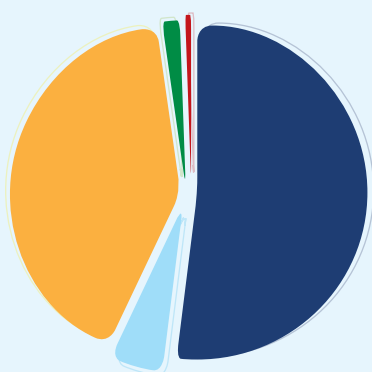
14.10%

including Oil & Gas
Income Tax

13.44%

excluding Oil & Gas
Income Tax

Structure of Tax Revenue by Type



52.18%

Non-Oil & Gas
Income Tax

4.93%

Oil & Gas
Income Tax

0.50%

Other Taxes

1.48%

Land and
Building Tax

40.91%

VAT & Sales Tax
of Luxury Goods

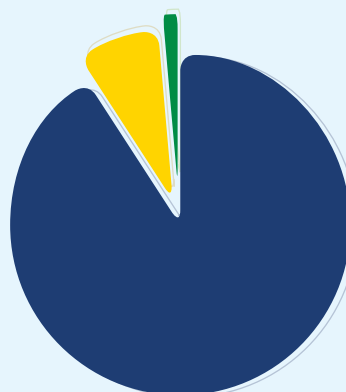
TAXPAYERS ²

Total

42,479,485

taxpayers

Structure of Taxpayers by Type



90.98%

Individual

7.82%

Corporate

1.20%

Treasurer

ANNUAL INCOME TAX RETURN
SUBMISSION ³Compliance
Ratio**71.10%**

e-Tax Return users

723,290 taxpayers

grew by 7.85% from 2017

e-Filing users

9,152,817 taxpayers

grew by 8.83% from 2017

e-Form users

315,021 taxpayers

grew by 3 times from 2017

SERVICE & DISSEMINATION ⁴Customer
Satisfaction
Index**4.32**

(out of 5)

Effectiveness Index
of Dissemination to
Taxpayers**81.53**

(out of 100)

Effectiveness Index
of Dissemination to
Non-Taxpayers**78.65**

(out of 100)

Percentage of Answered Calls
by Contact Center**96.06%**
answeredrose by 7.02%
from 2017**2018**

LAW ENFORCEMENT

Revenues from
Tax Audit and Collection

Rp56.36 trillion

Tax Arrears Collection

Rp16.64 trillion

Number of Tax investigation

127

case files declared
complete by the Attorney
and equivalent case files

Imprisonment

79 taxpayers/ **95** tax bearers

TAX DISPUTES SETTLEMENT

Objection, Correction, Deduction,
Annulment, and Cancellation

152,494

requests

Appeals won by DGT

40.26%

out of 4,540 judicial verdicts

Lawsuits won by DGT

53.55%

out of 1,494 judicial verdicts

PUBLIC RELATIONS ⁵

Public Relations
Effectiveness
Index

81.87

(out of 100)

Total Access to www.pajak.go.id

14,099,202

sessions

31,290,649

page views

Social Media Activities



5,945

tweets



288

posts



32

videos



498

posts

GOOD GOVERNANCE ⁶

Organization Performance Index

103.42"Meet the Expectation"
categoryPerformance Accountability of
Government Institution Implementation Score**89.09**"Satisfactory"
categoryHUMAN RESOURCES ⁷Education and
Training**392** trainings
attended by **24,101**
employeesScholarship
Programs**528**
employeesTraining
Hours**82.88%**
of the total employees
have met the training
hours standard

Workload

69,425,170
working hours
rose by **7.75%**
from 2017

Notes:

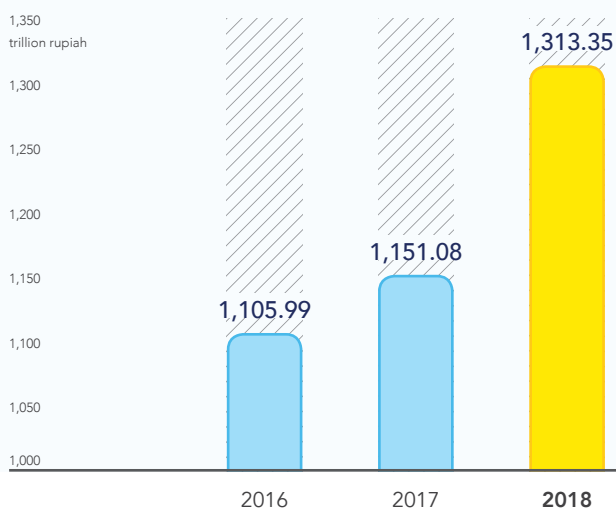
- 1 Revenue data is retrieved from the DGT 2018 Financial Statements (Audited).
- 2 Number of taxpayers is provided by Directorate of Taxation Data and Information on September 10, 2019.
- 3 - Compliance ratio is a comparison between total Annual Income Tax Returns received as of December 31, 2018 and total taxpayers obliged to lodge Annual Income Tax Return on January 1, 2018.
- Compliance ratio data is retrieved from compliance dashboard on September 2, 2019.
- Number of e-Tax, e-Filing, and e-Form users data is retrieved from PP_Interface_HD on September 17, 2019.
- 4 - Customer Satisfaction Index data is based on the Ministry of Finance 2018 Service User Satisfaction Survey.
- Dissemination Effectiveness Index data is based on the DGT 2018 Tax Dissemination Effectiveness Survey.
- 5 - Public Relations Effectiveness Index data is based on the DGT 2018 Public Relations Effectiveness Survey.
- Total access data to www.pajak.go.id is based on Google Analytics results.
- 6 - Organizational Performance Index data is based on the DGT 2018 Performance Report.
- Performance Accountability of Government Institution Implementation Score data is based on the 2018 Evaluation Report on the Implementation of Performance Accountability System for Government Institutions (DGT) submitted by the Inspectorate General of the Ministry of Finance.
- 7 - Education and training for employees are held by Financial Education and Training Agency.
- Scholarship Programs are programs for employees to undertake formal education forms of undergraduate, graduate, and post-graduate levels in national or international universities.
- Training hours percentage data is retrieved from Monitoring Dashboard of SIKKA (DGT Personnel, Finance and Assets Information System) on July 1, 2019.
- Workload analysis data is based on the DGT 2019 Workload Analysis Report, submitted to the Ministry of Finance. The number excludes working hours of interns. Workload analysis in 2017 excludes working hours of interns, which was 64,425,170 hours in total.

FINANCIAL HIGHLIGHTS

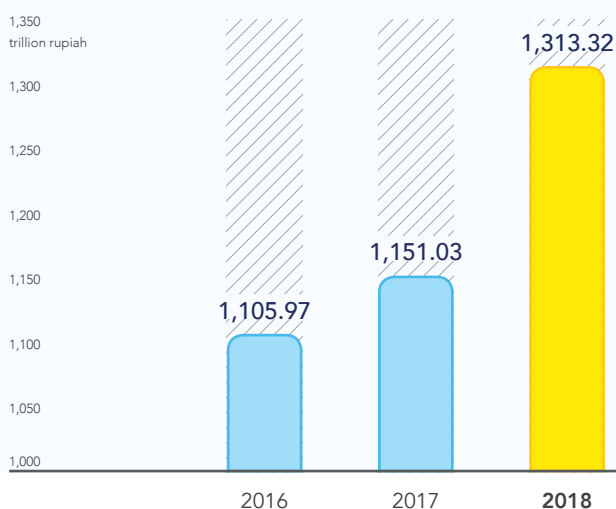
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DGT Revenue comes from Tax Revenue and Non-Tax Revenue.

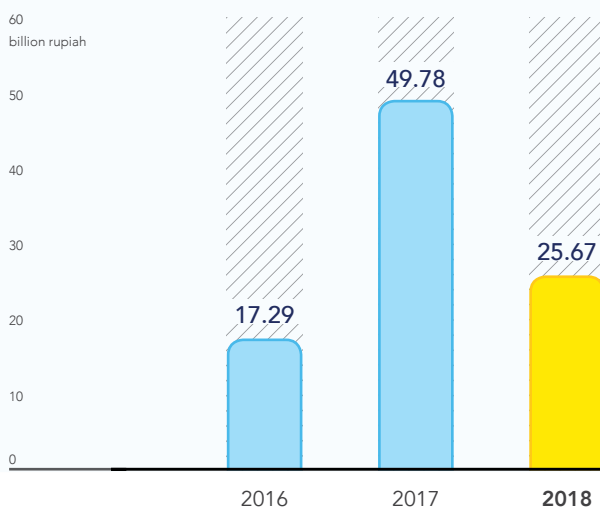
DGT Revenue,
2016—2018



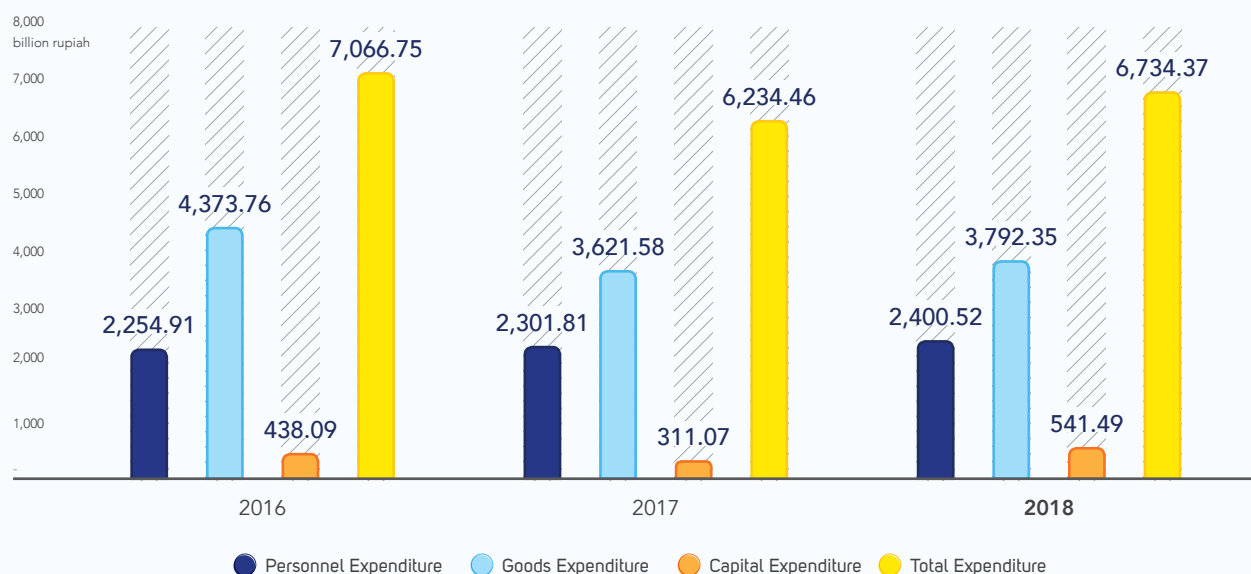
Tax Revenue,
2016—2018



Non-Tax Revenue,
2016—2018



DGT Budget Expenditure, 2016—2018



Source: DGT Financial Statements 2016—2018 (Audited)

DGT Balance Sheet as of December 31, 2016, 2017, 2018

Description	2018 (Rp)	2017 (Rp)	2016 (Rp)
Assets			
Current Assets	27,328,146,180,659	26,723,372,549,600	32,091,926,343,684
Fixed Assets	37,462,975,636,990	37,611,572,423,959	12,343,377,306,577
Long-Term Receivables	-	37,241,243	48,755,000
Other Assets	148,332,125,951	157,524,220,326	155,860,176,078
Total Assets	64,939,453,943,600	64,492,506,435,128	44,591,212,581,339
Liabilities			
Short-Term Liabilities	24,619,816,889,275	17,263,042,737,946	20,891,105,683,544
Equity	40,319,637,054,325	47,229,463,697,182	23,700,106,897,795
Total Liabilities and Equity	64,939,453,943,600	64,492,506,435,128	44,591,212,581,339

Source: DGT Financial Statements 2016—2018 (Audited)

EVENT HIGHLIGHTS



18

JANUARY

The first DGT 2018 Board of Executives Meeting was held at DGT Head Office in Jakarta. The objectives were to evaluate 2017 tax revenue and to coordinate the implementation of 2018 tax revenue strategy. Minister of Finance Sri Mulyani Indrawati attended the meeting to brief and to bestow appreciation certificates to several heads of tax offices who performed well in securing 2017 tax revenue.



28

FEBRUARY

Director General of Taxes Robert Pakpahan and President of the Indonesian Tax Consultants Association (IKPI) Mochamad Soebakir signed a Joint Agreement to collaborate in Dissemination, Education, and Role Enhancement of Tax Consultants Members of the Indonesian Tax Consultants Association in Building Tax Awareness and Compliance. The event took place at IKPI Office, Jakarta.



21

FEBRUARY

Minister of Finance Sri Mulyani Indrawati and Minister of State-Owned Enterprises (SOEs) Rini M. Soemarno inaugurated Tax Data Integration between DGT and PT Pertamina (Persero). The event took place in Djuanda I Building Ministry of Finance, Jakarta. On the same day, as part of the implementation of the data integration program, Director General of Taxes Robert Pakpahan and Managing Director of PT Pertamina (Persero) Elia Massa Manik signed a Memorandum of Understanding (MoU) on Partnership in Developing Application for Withholding Tax Slip Through the Joint Development Program.



18

APRIL

Director General of Taxes Robert Pakpahan, President Director of PT Bank Rakyat Indonesia (Persero) Tbk. Suprajarto, President Director of PT Bank Mandiri (Persero) Tbk. Kartika Wirjoatmodjo, and Deputy Director of PT Bank Negara Indonesia (Persero) Tbk. Herry Sidharta signed an MoU on Partnership in Utilization of Tax Services and Banking Services. The event took place at DGT Head Office in Jakarta. Through this MoU, DGT and the banks agreed to work together to create various types of electronic services including e-billing, tax kiosks, as well as the development of Tax Identification Number (TIN) Smart Cards.

14

MAY

Director General of Taxes Robert Pakpahan and President Director of PT Bank Tabungan Negara (BTN) (Persero) Tbk. Maryono signed an MoU on Partnership in Utilization of Tax Services and Banking Services. DGT and BTN followed up the MoU by making an agreement to issue TIN Smart Cards provided by BTN in the form of debit cards that will be injected with Kartin1 applets from DGT.



24

MAY

DGT and Directorate General of Immigration, Ministry of Law and Human Rights held High-Level Gathering to discuss collaboration and synergy in taxation and immigration as a follow-up on the Partnership Agreement concerning Synergy in the Implementation of Taxation and Immigration Tasks. This event was attended by respective officials from both entities.

8

JUNE

The government issued a policy of reducing the Final Income Tax rate to 0.5 percent for micro, small and medium enterprises (MSMEs). This regulation is set forth in Government Regulation No. 23 of 2018 concerning Income Taxes on Income from Business Earned or Received by Taxpayers with Certain Gross Turnover. This policy has been effective per July 1, 2018.



13

JUNE

Director General of Taxes Robert Pakpahan as Indonesia's Competent Authority and Assistant Deputy Commissioner International, Internal Revenue Service Theodore Setzer as United States' Competent Authority signed the Bilateral Competent Authority Agreement for the Exchange of Country-by-Country Reports. The signing took place during the 29th Meeting of the Peer Review Group in Vaduz, Liechtenstein.



22

JUNE

In East Java Expo, Surabaya, President Joko Widodo announced the implementation of 0.5 percent Final Income Tax rate for MSMEs in front of around 2,000 MSMEs entrepreneurs. Among several state officials accompanying the President were Coordinating Minister for Economic Affairs, Cabinet Secretary, Minister of Cooperatives and SMEs, Minister of Public Works and Public Housing, Chief of Presidential Staff, Head of Creative Economy Agency, Deputy Minister of Finance, and Governor of East Java.



23

JUNE

President Joko Widodo held dissemination on 0.5 percent Final Income Tax rate for MSMEs at Prime Sanur Plaza Hotel, Denpasar. The event was attended by around 1,000 MSMEs entrepreneurs in Bali.



14

JULY

The first Tax Day commemoration was held in DGT Head Office in Jakarta. The event ceremony was chaired by Minister of Finance Sri Mulyani Indrawati. A series of activities were held on that commemoration including book reviewing, painting and photography exhibitions, tax seminars, Tax Factor singing competitions, tax article writing competitions, social and religious activities.



25

JUNE

The signing of Amendment to the Partnership Agreement between DGT and Junior Attorney General for Special Crimes regarding Criminal Law Enforcement in Taxation and Money Laundering.



16

JULY

The Global Forum on Transparency and Exchange of Information for Tax Purposes announced the results of Second Round Review on Exchange of Information on Request (2nd Round Peer Review) of Indonesia based on the result of PRG Meeting in June in Vaduz, Liechtenstein. The result stated that Indonesia has been promoted to Largely Compliant from previously Partially Compliant.



29

JUNE

The second DGT 2018 Board of Executives Meeting was held at DGT Head Office, Jakarta. Among the meeting agenda were the evaluation of tax revenue for the first semester of 2018, reduction of income tax, management of taxpayer accounts and data security.



24

JULY

DGT, Peruri, and PT Pos Indonesia held a stamp duty dissemination event at DGT Head Office, Jakarta. The event was organized as a collaborative initiative to eradicate the circulation and use of illegal stamp duty. The event was attended by around 300 participants consist of large taxpayers engaged in trade, gold shops, workshops, and hospitals classified as large-scale stamp duty users.

15

AUGUST

The third DGT 2018 Board of Executives Meeting was held at DGT Head Office, Jakarta. Among the meeting agenda included tax evaluation, audit planning, tax amnesty follow-up, extensification, evaluation of tax refunds acceleration, the progress of Core Tax Information System and talent management.



16

AUGUST

In the House of Representatives Plenary Meeting, President Joko Widodo addressed the Government Statement on the Bill on the State Budget for the 2019 Fiscal Year and its Financial Note. The statement mentioned that the total target of state revenue and grants is Rp2,142.5 trillion with tax revenue accounting for Rp1,781.0 trillion.



1

OCTOBER

The inauguration of the new tax offices which includes Riau RTO, Bogor MTO, and 10 STOs. The successful launch was part of the implementation of Minister of Finance Regulation No. 210/PMK.01/2017.



21

SEPTEMBER

Minister of Finance Sri Mulyani Indrawati appointed 6 DGT new echelon II officials along with 21 other new echelon II officials within the Ministry of Finance. They are namely Edward Hamonangan Sianipar as Head of Riau and Kepulauan Riau RTO, Imam Arifin as Head of Sumatera Selatan and Kepulauan Bangka Belitung RTO, Jatnika as Head of Banten RTO, Catur Rini Widosari as Head of Jawa Barat III RTO, Cucu Supriatna as Head of Kalimantan Selatan and Tengah RTO, and Muh. Ismiransyah M. Zain as Advisor to Director General for Tax Services Affairs.



26

OCTOBER

The fourth DGT 2018 Board of Executives Meeting was held at DGT Head Office, Jakarta with the main agenda being the evaluation of tax revenue until the third quarter of 2018. In the meeting, Deputy Commissioner of the Corruption Eradication Commission Alexander Marwata gave a speech about integrity to all participants.



29

OCTOBER

DGT mourned over a plane crash involving Lion Air JT-610. The plane, which routed to Pangkalpinang from Jakarta, crashed in a sea near Karawang, West Java. Among the 189 victims, 12 of them were DGT employees.



31

OCTOBER

DGT signed a Partnership Agreement on the Development of Micro, Small and Medium Enterprises through the SOEs Creative House Program and DGT Business Development Services with PT Bank Rakyat Indonesia (Persero) Tbk., PT Telekomunikasi Indonesia (Persero) Tbk., PT Bank Negara Indonesia (Persero) Tbk., PT Bank Tabungan Negara (Persero) Tbk. and PT Bank Mandiri (Persero) Tbk.



2

NOVEMBER

Director General of Taxes Robert Pakpahan and Director General of Population and Civil Registration, Ministry of Home Affairs Zudan Arif Fakrulloh signed a Partnership Agreement on Utilization of Single Identity Number, Population Data and Electronic Identity Card (e-KTP) in DGT Services. The event took place at the Jusuf Anwar Building, Ministry of Finance, Jakarta.



5—9

NOVEMBER

Pajak Bertutur, a program means to build tax awareness, was conducted thoroughly as part of 2018 Tax Awareness Inclusion Week. On November 9, 2018, as the highlight of the week activities, an MoU of partnership in education, science, and technology between Ministry of Finance and Ministry of Home Affairs, Indonesian Institute of Sciences (LIPI) and Ministry of Religion was signed. And also, a Partnership Agreement between DGT and LIPI's Scientific Documentation and Information Center, Secretariat General of Ministry of Research, Technology and Higher Education and the Indonesia Open University was agreed.

21

NOVEMBER

Minister of Finance Sri Mulyani Indrawati inaugurated Ihsan Priyawibawa as Advisor to the Director General for Tax Law Supervision and Enforcement Affairs. The inauguration was held at Djuanda Hall Ministry of Finance, Jakarta.



27

NOVEMBER

Director General of Taxes Robert Pakpahan and President Director of PT Telekomunikasi Indonesia (Persero) Tbk. Alex J. Sinaga signed a tax data integration program. The event took place in Telkom Landmark Tower, Jakarta.



6

DECEMBER

Commemoration of World Anti-Corruption Day was celebrated in DGT Head Office, Jakarta, with "Build a Country without Corruption" as the theme. On this particular event, Corruption Eradication Commission Deputy Chairman Laode Muhammad Syarif gave a speech about anti-corruption. Vice Minister of Finance Mardiasmo also attended the event and gave a brief about integrity strengthening. Other agendas of the event included the screening of anti-corruption short films and awarding for the winner of anti-corruption short films and also for DGT units with the highest commitment for anti-corruption.

16

DECEMBER

Head of Tax Dissemination, Services and Public Relations of Large Taxpayers RTO Raden Setyadi Aris Handono together with Finance Director of PT Pelabuhan Indonesia (Pelindo) III (Persero) Iman Rachman launched tax data integration program which took place at Sheraton Hotel, Surabaya.



18

DECEMBER

Director General of Taxes Robert Pakpahan and Director of Finance PT PLN (Persero) Sarwono Sudarto launched tax data integration program at Aston Hotel, Bogor.

21

DECEMBER

Minister of Finance launched the new DGT logo as part of DGT branding for public relations. The new logo was regulated in the Minister of Finance Decree No. 865/KMK.03/2018.

AWARDS

Title of Integrity Zone Towards Corruption-Free Areas from the Ministry of Administrative and Bureaucratic Reform achieved by:

- Large Taxpayers I TO
- Large Taxpayers II TO
- Large Taxpayers IV TO
- Foreign Investment II TO
- Foreign Investment V TO
- Batam MTO
- Jakarta Timur MTO
- Tangerang MTO
- Bandung MTO
- Semarang MTO
- Surabaya MTO
- Sidoarjo MTO
- Makassar MTO
- Denpasar MTO
- Meulaboh TO
- Tanjung Pandan TO
- Jakarta Gambir I TO
- Jakarta Kalideres TO
- Jakarta Pademangan TO
- Kuningan TO
- Malang Utara TO
- Pangkalanbun TO
- Balikpapan Timur TO
- Kotamobagu TO



First Place on the Best Regional Office on the Ministry of Finance Year 2018 achieved by Jawa Timur II RTO



The Best Public Service Offices on the Ministry of Finance Year 2018 within DGT achieved by Makassar MTO, Malang Utara TO, and Praya TO



Gender Mainstreaming Implementation Awards 2018 from the Ministry of Finance achieved by:

- Sidoarjo MTO with the second place in the vertical office category; and
- DGT Head Office with the third place in the echelon I category



Golden World Awards 2018 in the Public Sector - In-House category from International Public Relations Association. The award was given for the success of the government's communication strategy in the Tax Amnesty program.



Public Relations Indonesia Awards (PRIA) 2018 from PR Indonesia Magazine:

- Golden Winner in Manual/ Public Relations Guidelines category, Ministry subcategory
- Golden Winner in Website category, Ministry subcategory



DGT e-Magazine Intax won 2nd Winner for the category of Government Institutions' In-House Magazine in Indonesia Content Marketing Awards 2018, organized by Grid Story Factory dan Grid Voice.



DGT e-Magazine Intax won Silver Winner for the category of Government e-Magazine in the 7th SPS Indonesia Inhouse Magazine Awards (InMA) 2018, organized by The Press Company Union.



Title of "Digital Transformer of The Year" in The IDC Digital Transformation Awards 2018, organized by International Data Corporation (IDC).



Deputy Director of Tax Public Relations Ani Natalia won Gold Award in PR People - Head of Public Relations Subdivision category in 2018 Indonesia PR Jamboree.



Runner Up 2 (3rd Place) with 31 medals (10 Platinum, 11 Gold, 5 Silver, and 5 Bronze) in The Best Contact Center Award 2018, held by Indonesia Contact Center Association:

- | | | |
|---|--|---|
| <ul style="list-style-type: none"> a. Platinum Medal achieved by Aulia Rahimi in the Best of the Best Supervisor category b. Platinum Medal achieved by Fajar Widiarto in the Best of the Best Quality Assurance category c. Platinum Medal achieved by Tiurma Simorangkir in Supervisor Medium Large category d. Platinum Medal achieved by Lucky Aditya Nugroho in Team Leader Inbound Medium Team category e. Platinum Medal achieved by Nitta Sestra Afdya in Quality Assurance Large category f. Platinum Medal achieved by Gabriella Samosir in Agent Regular Large category g. Platinum Medal achieved by Ramadhan Try Adriansyah in Telemarketing category h. Platinum Medal achieved by Ketriona Lenggo Geni in Customer Service Large category i. Platinum Medal achieved by Hery Hasiholan Sihombing and Nandang Saputra in Scheduling Teamwork category j. Platinum Medal by Andreas Aditya Nugraha and Usyuluddin in Smart Teamwork category | <ul style="list-style-type: none"> k. Gold Medal achieved by Kawas Rolant Tarigan in the Best of the Best Support category l. Gold Medal achieved by Rika Mudya Wulandari in the Best of the Best Specialist category m. Gold Medal achieved by Yose Marigo Tarigan in the Best of the Best Customer Service category n. Gold Medal achieved by Angkasa Seta Hendrayana in the Best of the Best Agent category o. Gold Medal achieved by Adhitya Arief Rahman in Trainer category p. Gold Medal achieved by Priyangga Noor Hidayat in Agent Regular Large category | <ul style="list-style-type: none"> q. Gold Medal achieved by Ryan Agatha Nanda W. in Social Media Medium Large category r. Gold Medal achieved by Rio Hermawan in Back Office Medium Large category s. Gold Medal achieved by Elly Kusumawardani in Telemarketing category t. Gold Medal achieved by Untung Manullang and Rudy Antony Panjaitan in Reliability Teamwork category u. Gold Medal achieved by Rendra Maycel Purba and M. Hari Budiansyah in Quality Teamwork category |
|---|--|---|



- v. Silver Medal achieved by Adi Yanuar Putra in the Best of the Best Back Office category
- w. Silver Medal achieved by Delecia Brilliantyas B. and Yaumil Citra Devi in Accuracy Teamwork category
- x. Silver Medal achieved by Rizka Rahmawati and Atika Dian Rahmawati in Reliability Teamwork category
- y. Silver Medal achieved by Abrian Ardedes and Richo Cancerio Irawan in Business Process Teamwork category
- z. Silver Medal achieved by Eka Mardiana and Catur Anggoro Putro in Quality Teamwork category
- aa. Bronze Medal achieved by Ahmad Singgih Febriarto in Customer Service Large category
- ab. Bronze Medal achieved by I Putu Yudistira Putra and Yogy Wira Utama in Smart Teamwork category
- ac. Bronze Medal achieved by Muhammad Sihabudin and Dani Ismoyo in Accuracy Teamwork category
- ad. Bronze Team Medal achieved by Rakadisti Ananda D. and Fadhil Maulana Ma'ruf Sw. in Reliability Teamwork category
- ae. Bronze Medal achieved by Arief Setiawan Hardi Muryadi in the Reporting Teamwork category



Achievement obtained in The 13th Annual Contact Center World Top Ranking Performers Awards Asia Pacific (APAC) Region 2018 in Macau, held by ContactCenterWorld.com:

- a. Gold Medal achieved by Christy Ivana and Recky Jacobus in the Best Contact Center category
- b. Gold Medal achieved by Tifara Ashari in the Best Public Services Center category
- c. Gold Medal achieved by Tifara Ashari in the Best Technology Innovation category
- d. Gold Medal achieved by Ario Bimo Pranoto in the Best Help Desk category
- e. Gold Medal achieved by Ario Bimo Pranoto in the Best Use of Social Media category
- f. Silver Medal achieved by Ahmad Hidayah in the Best Direct Response Campaign category
- g. Silver Medal achieved by Gilang Kusumabangsa in the Best Incentive Scheme category
- h. Silver Medal achieved by Recky Jacobus in the Best Sales Campaign category
- i. Bronze Medal achieved by Ahmad Hidayah and Gilang Kusumabangsa in the Best Customer Services category
- j. Bronze Medal achieved by Christy Ivana in the Best Outbound Campaign category



Achievement obtained in The 13th Annual Contact Center World Top Ranking Performers Awards - Next Generation Contact Center & Customer Engagement Best Practice Global Conference in Prague, held by ContactCenterWorld.com:

- | | | |
|--|---|---|
| a. Gold Medal achieved by Tifara Ashari in the Best Public Service Center category | d. Silver Medal achieved by Ahmad Hidayah in the Best Direct Response Campaign category | g. Bronze Medal achieved by Christy Ivana & Recky Jacobus in the Best Contact Center category |
| b. Gold Medal achieved by Ario Bimo Pranoto in the Best Help Desk category | e. Silver Medal achieved by Gilang Kusumabangsa in the Best Incentive Scheme category | h. Bronze Medal achieved by Tifara Ashari in the Best Technology Innovation category |
| c. Gold Medal achieved by Ario Bimo Pranoto in the Best Use of Social Media category | f. Silver Medal achieved by Recky Jacobus and Christy Ivana in the Best Sales Campaign category | |



DGT Belasting Dragons Basketball Team is the runner-up of Adhyaksa Cup 2018 Basketball Invitation, held by the Attorney General Office.



CERTIFICATION

x ———

ISO/IEC 27001:2013

On December 31, 2018, British Standards Institution certified DGT's operational information security management of Data Center and Disaster Recovery Center with ISO IEC 27001.





DGT optimizes **synergy** with government agencies, institutions, associations, and other parties in obtaining relevant taxation data and information. This is DGT's effort in improving the integrity and credibility of the taxpayers' database for the sake of a professional and modern tax administration development.



Remarks by Director General of Taxes **30**

Board of Directors Profile **36**

REMARKS BY DIRECTOR GENERAL OF TAXES

Peace be upon all of us,
Respected stakeholders,

Praise and gratitude we call upon the divine presence of God the Almighty for His blessings and mercy that has lent us the strength to secure state revenue for the nation's development.

2018 marked an ash-flecked chapter in DGT journey as the whole nation mourned over the loss of life in Lion Air JT-610 crash on October 29, 2018. We are deeply devastated that it took away 20 employees of the Ministry of Finance including 12 DGT employees. Our best employees passed away devoting themselves to the country. May the Almighty God generously rewards the victims' virtues and strengthen the hearts of all the families left behind.

PURSUING RIGHT STRATEGY, RAISING TAX REVENUE

Taking on challenges in 2018 at full throttle has propelled DGT forward to attain some positive organizational performance results. It is evident from the achievement of 21 out of 24 Key Performance Indicators (KPI) mandated by the Minister of Finance to DGT. Based on KPI measurement results, DGT scored 103.42 percent in terms of Organization Performance Score in 2018.

Amid the dynamic and challenging global and domestic economic conditions, in 2018, the Government continued the fiscal policies that can optimize state revenue, while maintaining favorable investment climate and stimulating business growth.

Taking into account both external and internal factors, the Government set the target for DGT to collect tax revenue of Rp1,424.00 trillion in 2018, an increase of 23.7 percent from the realization of tax revenue in 2017.

By the end of 2018, DGT had collected Rp1,313.32 trillion or 92.23 percent of the target. The realization of tax revenue in 2018 grew 14.10 percent (y-o-y), went up substantially over 2017 at only 4.07 percent (y-o-y).

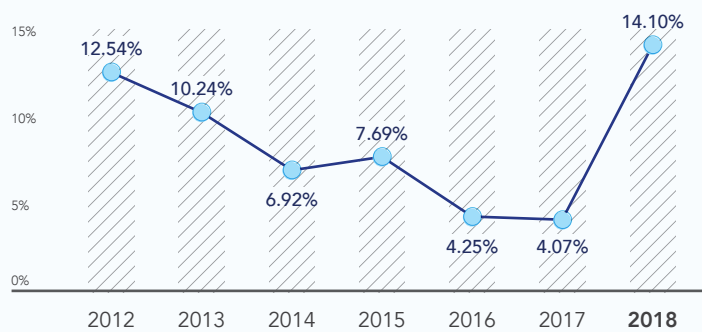


— +
Robert Pakpahan
Director General of Taxes
x —



The growth of tax revenue in 2018 is the highest in the past seven years.

Tax Revenue Growth, 2012—2018



The positive performance of tax revenue in 2018 was backed up by double-digit growth across most types of taxes, namely Non-Oil and Gas Income Tax (14.89 percent), VAT and Sales Tax on Luxury Goods (11.76 percent), Land and Building Tax (15.95 percent), and Oil and Gas Income Tax (28.61 percent).

The attributes that have led to the soaring revenue were increasing commodity prices, especially mining products; increased imports of raw materials and capital goods; higher taxpayers compliance after Tax Amnesty program, including rising number of taxpayers, enhanced quality of audit results; higher dividend payments in several business sectors compared to the same interval last year; increasing Oil and Gas Income Tax payments as a result of stronger exchange rates and Indonesia Crude Price; increased salary payments in multiple business sectors and salary expenditures for State Budget and Local Government Budget, as well as simultaneous election activities in several regions across Indonesia.

DGT has implemented a number of strategies to meet its tax revenue target in 2018. Since tax revenue structure was mainly dominated by payments from large taxpayers and high portion of voluntary payments, DGT strived to maintain a basis for routine tax revenue by taking the following

measures: a) increasing supervision of routine tax revenues, especially for highly-contributed taxpayers through proper supervision of current payments and ensuring tax potential data has been followed up, b) improving payment performance of taxpayers' who were in growing economic sector, including tax obligations on government expenditure, and c) enhancing the compliance quality of new taxpayers' from extensification.

Meanwhile, non-routine tax revenue was optimized through some initiatives such as a) improve the quality of tax potential optimization, b) expand tax base through measurable extensification activities, c) enhance the quality of audits and other law enforcement, d) intensify tax collection activities, and e) initiate more collaboration with third parties including local government, especially in optimizing tax potential based on regional economic activities.

DGT also focused on strengthening tax database in order to increase tax revenue, which was reflected in a) active monitoring on taxpayers as a follow-up to the Tax Amnesty program, b) utilization of taxpayers' financial data and information obtained from inter-organizational partnership and coordination with other ministries/institutions according to the mandate of Article 35 of Law on General Provisions and Tax Procedures and Law No. 9 of 2017, c) digitalization of data and exchange of information to support taxation database through integration of tax invoice data with a number of SOEs, and d) intensive utilization of data from Automatic Exchange of Information that commenced in 2018.

On a similar note, DGT is always committed to improving tax services and dissemination in order to encourage the fulfillment of tax obligations while increasing awareness and compliance of taxpayers in the long run. In 2018, DGT developed a range of online tax services such as electronic tax invoice (e-Faktur) and electronic withholding tax receipt (e-Bupot), while also integrating Tax Identification Number e-registration system with service systems of other public institutions, namely business licensing administration for individuals and entity establishment legalization services. In addition, tax education is carried out in a more structured, systematic, and sustainable manner through collaboration with stakeholders by incorporating tax subject in school curriculum from elementary schools to universities.

SYNERGY TOWARD ECONOMIC SELF-RELIANCE

In 2018, the Government stipulated Government Regulation No. 23 of 2018 concerning Income Taxes on Income from Businesses Earned or Received by Taxpayers with Certain Gross Turnover (PP 23) which trims the MSMEs Final Income Tax rate from 1 percent to 0.5 percent. This regulation shows the government's commitment to advocating ease of doing business while at the same time encouraging community participation in a formal economic activities.

Since the enactment of PP 23 provisions until the end of 2018, a total of 673,374 taxpayers who have not yet to make payments, began to pay for their MSMEs Final Income Tax and around 372,675 new taxpayers were registered and paid MSMEs Final Income Tax. This encouraging result further increased DGT's optimism about the impact on the longer run.

In order to reach taxpayers through an end-to-end approach for MSMEs, expand tax database, and increase taxpayers compliance and tax revenue from the MSMEs sector, DGT has adopted coaching and supervision approach for MSMEs taxpayers called Business Development Services (BDS).

Through this program, DGT educates MSMEs to improve their knowledge both in their tax obligation and their business. The program was put for its first trial back in 2015 and continued to be implemented in the subsequent years, attracting an increasingly huge number of MSMEs entrepreneurs to participate.

In order to expand support for MSMEs development, in October 2018, DGT teamed up with five SOEs, namely PT Bank Rakyat Indonesia (Persero) Tbk., PT Telekomunikasi Indonesia (Persero) Tbk., PT Bank Negara Indonesia (Persero) Tbk., PT Bank Tabungan Negara (Persero) Tbk., and PT Bank Mandiri (Persero) Tbk., to

work together in educating MSMEs development through SOEs Creative House program and BDS program. In the same year, DGT also issued guidelines for work units to implement BDS in collaboration with institutions, agencies, associations, or other parties.

DGT eagerly welcomes the increasing number of partners supporting MSMEs development in Indonesia. The extensive synergy of MSMEs development is expected to promote GDP growth, as well as tax revenue and compliance. As such, Indonesia will be one step closer to achieving national economic self-reliance.



27,656

MSMEs entrepreneurs participated in DGT Business Development Services program in 2018

ACHIEVEMENTS THAT SPUR MOTIVATION

One of the fundamental highlights in DGT bureaucratic reform was that 24 tax offices successfully claimed the title of Integrity Zone Toward Corruption-Free Areas at the national level in 2018 from Ministry of Administrative and Bureaucratic Reform. DGT is not only committed to maintaining the title but also to mobilize all other units in preventing corruption and improving the quality of public services.

Public satisfaction is the benchmark for an institution's quality of service. Based on the results of 2018 Customer Satisfaction Survey conducted by the Ministry of Finance, DGT scored 4.32 on a 5.00 point scale in customer satisfaction index, rose 0.05 over 2017. Moreover, based on the results of the Customer Satisfaction Survey conducted by DGT in 2018, it obtained a customer satisfaction index of 3.41 on a 4.00 point scale which increases of 0.04 points from the previous year.

DGT contact center, Kring Pajak 1500200, constantly demonstrates excellent performance. In 2018, the percentage of calls handled by DGT

contact center reached 96.06 percent from a total of 659,494 inbound calls or rose 7.02 percent over 2017. It also steadily carries on the legacy as champions in the contact center competition. At the national level, it was named as the 3rd champion at 2018 Best Contact Center Award event. At the 13th Annual Contact Center World Top Ranking Asia Pacific Performers Awards event, it bagged 5 gold medals, 3 silver medals, and 2 bronze medals. Adding to its list of outstanding achievements, DGT contact center also brought home 3 gold medals, 3 silver medals, and 2 bronze medals in a similar event at the international level.

DGT's public relations prestige also gains wider recognition from the general public. In 2018, DGT obtained a string of awards from various public relations events at the national level and in many different categories, such as public relations guidelines, sites, internal magazines, and individuals achievement. International recognition for the communication strategy that successfully promoted Tax Amnesty program led DGT to the prestigious international award of Golden World Awards for Excellent in Public Relations in 2018 organized by the International Public Relations Association.

DGT became the only Indonesian Government institution to receive "Digital Transformer of the Year" award from International Data Corporation (IDC) at IDC Digital Transformation Summit 2018. Featuring a project entitled Directorate General of Taxes Digital Transformation, the independent judges assessed that DGT has succeeded in projects that promote synergies between business and information technology management and deliver digitally activated products and services. This award inspires DGT to continue in developing a better taxation system.

GREAT HOPE FOR THE FUTURE

A challenging target is mandated to DGT for collecting tax revenue of Rp1,577.56 trillion in 2019. The target is 20.12 percent higher than the realization number of tax revenue in 2018.

The increasing number of tax revenue target shows the Government's commitment to achieving the self-reliant State Budget. Tax revenue is expected to grow significantly and being a dominant contribution for state revenues so it can reduce needs for financing from debt.

In 2019, DGT will carry out a number of strategies to fulfill its duty to secure tax revenue for self-reliant State Budget including: a) optimizing the potential tax and tax collection through utilization of up-to-date and integrated tax data and information systems, b) enhancing effectiveness of supervision and transparency in tax information by optimizing tax treaties and implementation of AEoI, c) extensification and enhancement of supervision as a follow-up after Tax Amnesty, and d) strengthening the service functions in order to encourage taxpayer voluntary compliance.

Through the current Tax Reform program, DGT is optimistic that high trust society will be established and result in thriving state revenue as well as increasing tax compliance in the future. This reform focused on comprehensive improvement in the five pillars, namely organization, human resources, information technology and database, business processes, and tax regulations, that aims to transform DGT into an institution with high credibility.

I truly appreciate the dedication of all employees who continue to be part of the solution in developing DGT and their unwavering commitment to creating the image of this institution as the best. Let us protect all of DGT's remarkable accomplishments with all our heart and integrity. High appreciation also goes to taxpayers who have proven their genuine love for the country through tax compliance.

May God the Almighty always bless our devotion to maintaining the sustainability of the country.

On behalf of Directorate General of Taxes,



ROBERT PAKPAHAN
DIRECTOR GENERAL OF TAXES



BOARD OF DIRECTORS



PROFILE

Positions as of June 2019

**ROBERT PAKPAHAN**

DIRECTOR GENERAL OF TAXES

Born in Tanjung Balai, October 20, 1959. He has been serving as Director General of Taxes since November 30, 2017. Previously assumed several echelon I positions within the Ministry of Finance, namely Assistant to the Minister for State Revenue Affairs from 2011, Director General of Debt Management from 2013, and Director General of Budget Financing and Risk Management from 2015. He earned Diploma IV in Accounting from State College of Accountancy, Jakarta, in 1987. Later, he also obtained Master of Business Administration and Doctor of Philosophy in Management from the University of North Carolina at Chapel Hill, United States, in 1998 and 2000 respectively.



**PENI HIRJANTO**

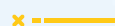
SECRETARY OF THE DIRECTORATE GENERAL OF TAXES

Born in Tulungagung, September 21, 1963. He has been serving as Secretary of the Directorate General of Taxes since January 23, 2019, after previously holding the post Director of Tax Intelligence. He earned Bachelor of Economics in Accounting from Padjadjaran University, Bandung, in 1987 and Master of Business Administration from Saint Louis University, United States, in 1996.

**ARIF YANUAR**

DIRECTOR OF TAXATION REGULATIONS I

Born in Yogyakarta, January 28, 1967. He has been serving as Director of Taxation Regulations I since May 20, 2016, after previously holding the post of Head of Kalimantan Selatan dan Tengah 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, June 22, 1967. He has been serving as Director of Taxation Regulations II since May 20, 2016, after previously holding the post of Head of Sumatera Utara II Regional Tax Office. Earned Bachelor of Economics in Accounting from Andalas University, Padang, in 1992 and master degree from Universite Francois Rabelais, France, in 1997.



IRAWAN

DIRECTOR OF TAX AUDIT AND COLLECTION

Born in Jakarta, August 22, 1967. He has been serving as Director of Tax Audit and Collection since January 23, 2019, after previously holding the post of Head of Jawa Tengah I Regional Tax Office. He earned Diploma IV in Accounting from State College of Accountancy, Jakarta, in 1996. Later in 2001, he also obtained Master of Business Taxation from the University of Southern California, United States.





YULI KRISTİYONO

DIRECTOR OF LAW ENFORCEMENT

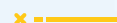
Born in Banjarnegara, July 25, 1963. He has been serving as Director of Law Enforcement since November 10, 2017, after previously holding the post of Head of Daerah Istimewa Yogyakarta Regional Tax Office. He earned Diploma IV in Accounting from State College of Accountancy, Jakarta in 1993.



ANGIN PRAYITNO AJI

DIRECTOR OF TAX EXTENSIFICATION AND VALUATION

Born in Jakarta, December 1, 1961. He has been serving as Director of Tax Extensification and Valuation since January 23, 2019, after previously holding the post of Director of Tax Audit and Collection. Earned Bachelor of Economics in Corporate from Krisnadwipayana University, Jakarta, in 1988 and Master of Arts in Economics from Concordia University, Canada, in 1996. Later in 2006, he also obtained a doctoral degree in Business Management from Padjadjaran University, Bandung.



TEGUH BUDIHARTO

DIRECTOR OF TAX OBJECTIONS AND APPEALS

Born in Yogyakarta, November 25, 1966. He has been serving as Director of Tax Objections and Appeals since March 3, 2017, after previously holding the post of Head of Sumatera Barat dan Jambi Regional Tax Office. Earned Bachelor of Law from Gadjah Mada University, Yogyakarta, in 1992 and Master of Laws in Taxation from Leiden University, Netherlands, in 1999.



YON ARSAL

DIRECTOR OF TAX POTENTIAL, COMPLIANCE,
AND REVENUE

Born in Bukittinggi, December 1, 1972. He has been serving as Director of Tax Potential, Compliance, and Revenue since May 20, 2016, after previously holding the post of Advisor to Director General for Tax Extensification and Intensification Affairs. Earned Bachelor of Economics in Accounting from Padjadjaran University, Bandung, in 1995 and Master of Arts in Economics from Kobe University, Japan, in 2004. Later in 2007, he also obtained a doctoral degree in Economics from Kobe University, Japan.





HESTU YOGA SAKSAMA

DIRECTOR OF TAX DISSEMINATION, SERVICE, AND PUBLIC RELATIONS

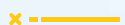
Born in Sragen, May 26, 1969. He has been serving as Director of Tax Dissemination, Service, and Public Relations since May 20, 2016, after previously holding the post of Head of Jawa Timur I Regional Tax Office. Earned Bachelor of Economics in Accounting from Gadjah Mada University, Yogyakarta, in 1992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



R. DASTO LEDYANTO

DIRECTOR OF TAX INFORMATION TECHNOLOGY

Born in Surabaya, December 2, 1966. He has been serving as Director of Tax Information Technology since January 23, 2019, after previously holding the post of Director of Tax Extensification and Valuation. 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.



HARRY GUMELAR

DIRECTOR INTERNAL COMPLIANCE AND
APPARATUS TRANSFORMATION

Born in Bandung, July 26, 1964. He has been serving as Director Internal Compliance and Apparatus Transformation since November 29, 2016, after previously holding the post of Director of Tax Information Technology. 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, June 10, 1968. He has been serving as Director of Information and Communication Technology Transformation since April 2, 2015, after previously holding the post of Director of Tax Information Technology. Earned Bachelor of Engineering and Master of Management from Bandung Institute of Technology in 1992 and 1994 respectively.





HANTRIONO JOKO SUSILO

DIRECTOR OF BUSINESS PROCESS TRANSFORMATION

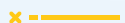
Born in Bojonegoro, December 22, 1968. He has been serving as Director of Business Process Transformation since April 2, 2015, after previously holding the post of Head of Division of Organization and Governance. Earned bachelor degree in Mara University of Technology, Malaysia, in 1995, and Master of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



POLTAK MARULI JOHN LIBERTY HUTAGAOL

DIRECTOR OF INTERNATIONAL TAXATION

Born in Jakarta, November 27, 1965. He has been serving as Director of International Taxation since May 20, 2016, after previously holding the post of Director of Taxation Regulations II. He earned Bachelor of Economics in Accounting from Brawijaya University, Malang, in 1988. Later, he obtained Master of Economics in Accountancy and Master of Economics by Research from Macquarie University, Australia, in 1994 and 1995 respectively. He earned a doctoral degree in Business Management from Padjadjaran University, Bandung in 2004.



PONTAS PANE

DIRECTOR OF TAX INTELLIGENCE

Born in Medan, June 25, 1961. He has been serving as Director of Tax Intelligence since January 23, 2019, after previously holding the post of Head of Jakarta Utara Regional Tax Office. Earned Bachelor of Economics in Accounting from University of Sumatera Utara, Medan, in 1988 and Master of Management from Krisnadwipayana University, Jakarta, in 2007.



IHSAN PRIYAWIBAWA

ADVISOR TO THE DIRECTOR GENERAL FOR
TAX LAW SUPERVISION AND ENFORCEMENT AFFAIRS

Born in Jakarta, June 23, 1969. He has been serving as Advisor to the Director General for Supervision and Tax Law Enforcement Affairs since November 21, 2018, after previously holding the post of Head of Foreign Investment I Tax Office. He earned Diploma IV in Accounting from State College of Accountancy, Jakarta, in 1996. Later, he earned Master of Business Taxation from University of Southern California, United States, in 1999.



**MUHAMMAD ISMIRANSYAH M. ZAIN**

ADVISOR TO THE DIRECTOR GENERAL FOR
TAX SERVICES AFFAIRS

Born in Jakarta, December 12, 1963. He has been serving as Advisor to the Director General for Tax Services Affairs since September 21, 2018, after previously holding the post of Head of Sumatera Selatan dan Kepulauan Bangka Belitung Regional Tax Office. Earned Bachelor of Economics in Accounting from Padjadjaran University, Bandung, in 1988 and Master of Business Administration from University of Colorado, United States, in 1996.



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

No.	Name	Position
1.	Ihsan Priyawibawa	Acting Head of Aceh Regional Tax Office
2.	Mukhtar	Head of Sumatera Utara I Regional Tax Office
		Acting Head of Sumatera Utara II Regional Tax Office
3.	Edward Hamonangan Sianipar	Head of Riau Regional Tax Office
4.	Slamet Sutantyo	Head of Kepulauan Riau Regional Tax Office
5.	Lindawaty	Head of Sumatera Barat and Jambi Regional Tax Office
6.	Imam Arifin	Head of Sumatera Selatan and Kepulauan Bangka Belitung Regional Tax Office
7.	Eddi Wahyudi	Head of Bengkulu and Lampung Regional Tax Office
8.	Estu Budiarto	Head of Jakarta Pusat Regional Tax Office
9.	Erna Sulistyowati	Head of Jakarta Barat Regional Tax Office
10.	Aim Nursalim Saleh	Head of Jakarta Selatan I Regional Tax Office
11.	Edi Slamet Irianto	Head of Jakarta Selatan II Regional Tax Office
12.	Arfan	Head of Jakarta Timur Regional Tax Office
13.	Adjat Djatnika	Head of Jakarta Utara Regional Tax Office
14.	Jatnika	Head of Banten Regional Tax Office
15.	Neilmaldrin Noor	Head of Jawa Barat I Regional Tax Office
16.	Yoyok Satiotomo	Head of Jawa Barat II Regional Tax Office
17.	Catur Rini Widosari	Head of Jawa Barat III Regional Tax Office
18.	Suparno	Head of Jawa Tengah I Regional Tax Office
19.	Rida Handanu	Head of Jawa Tengah II Regional Tax Office
20.	Dionysius Lucas Hendrawan	Head of Daerah Istimewa Yogyakarta Regional Tax Office
21.	Eka Sila Kusna Jaya	Head of Jawa Timur I Regional Tax Office
22.	Lusiani	Head of Jawa Timur II Regional Tax Office
23.	Rudy Gunawan Bastari	Head of Jawa Timur III Regional Tax Office
24.	Farid Bachtiar	Head of Kalimantan Barat Regional Tax Office
25.	Cucu Supriatna	Head of Kalimantan Selatan and Tengah Regional Tax Office
26.	Samon Jaya	Head of Kalimantan Timur and Utara Regional Tax Office
27.	Wanseptra Nirwanda	Head of Sulawesi Selatan, Barat, and Tenggara Regional Tax Office
28.	Agustin Vita Avantin	Head of Sulawesi Utara, Tengah, Gorontalo, and Maluku Utara Regional Tax Office
29.	Goro Ekanto	Head of Bali Regional Tax Office
30.	Tri Bowo	Head of Nusa Tenggara Regional Tax Office
31.	Muhammad Ismiransyah M. Zain	Acting Head of Papua and Maluku Regional Tax Office
32.	Budi Susanto	Head of Special Jakarta Regional Tax Office
33.	Mekar Satria Utama	Head of Large Taxpayers Regional Tax Office
34.	Ahmad Djamhari	Head of Center of Taxation Data and Document Processing



Awareness has been the very first step for MSMEs entrepreneurs to understand the pivotal role of taxes in ensuring sustainable national development. Tax institutions should also maintain a good image in order to build a strong tie so that the public will constantly strive to be tax compliant.



DGT AT A GLANCE

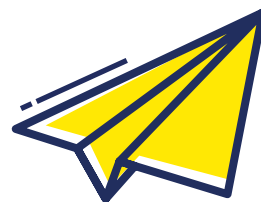
Vision and Mission	50
Position	51
Task and Function	52
Business Process Map	53
Organizational Structure	54
Values	55
Workforce	56

VISION



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

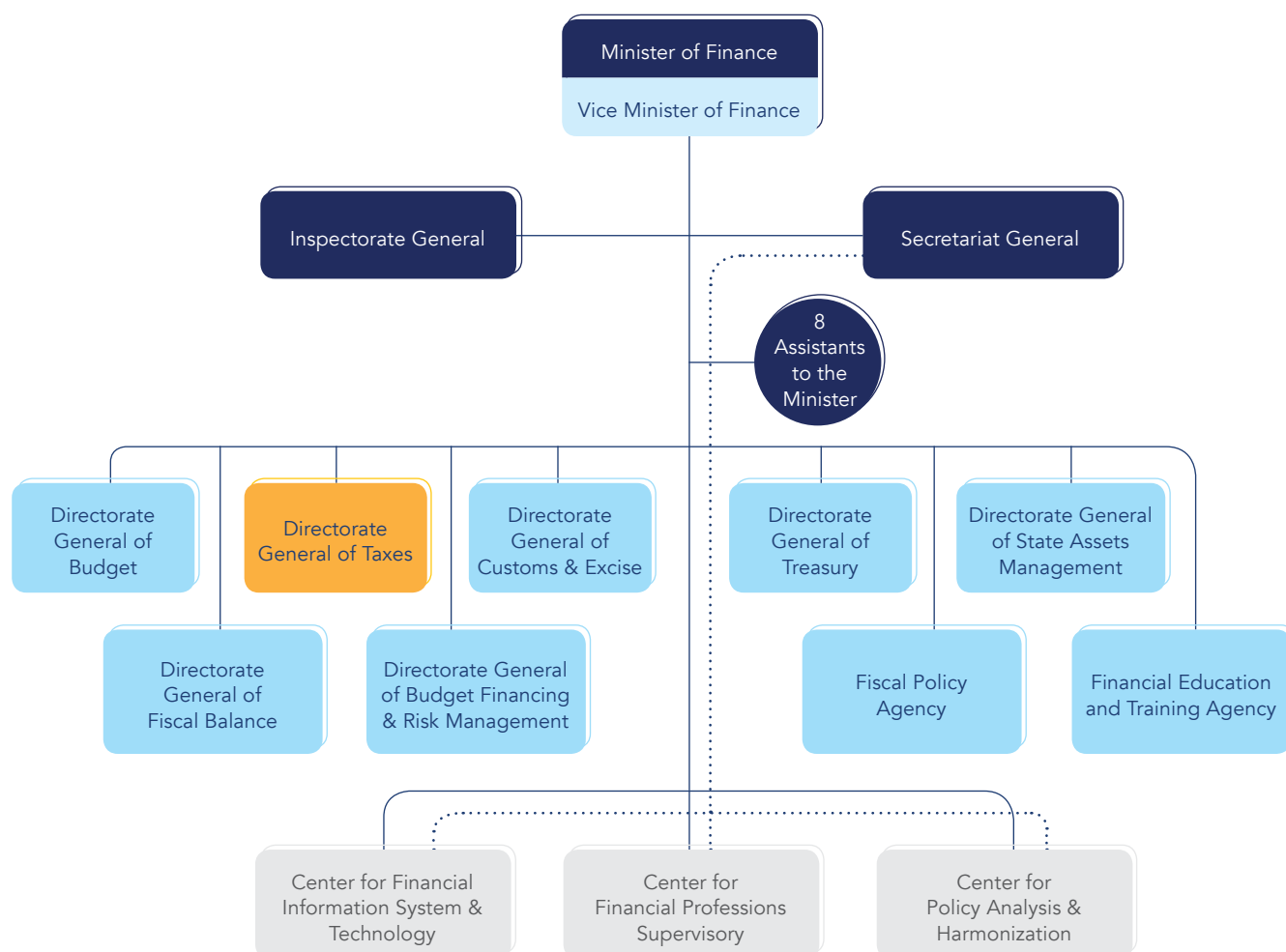
MISSION



To ensure the implementation of a sovereign and self-governed state by:

- 1** collecting tax revenue based on a high level of voluntary tax compliance and fair law enforcement;
- 2** providing modern technology-based services to simplify tax obligation fulfillment;
- 3** building competent and professional tax apparatus with high integrity; and
- 4** providing competitive compensation based on a performance management system.

+ POSITION x

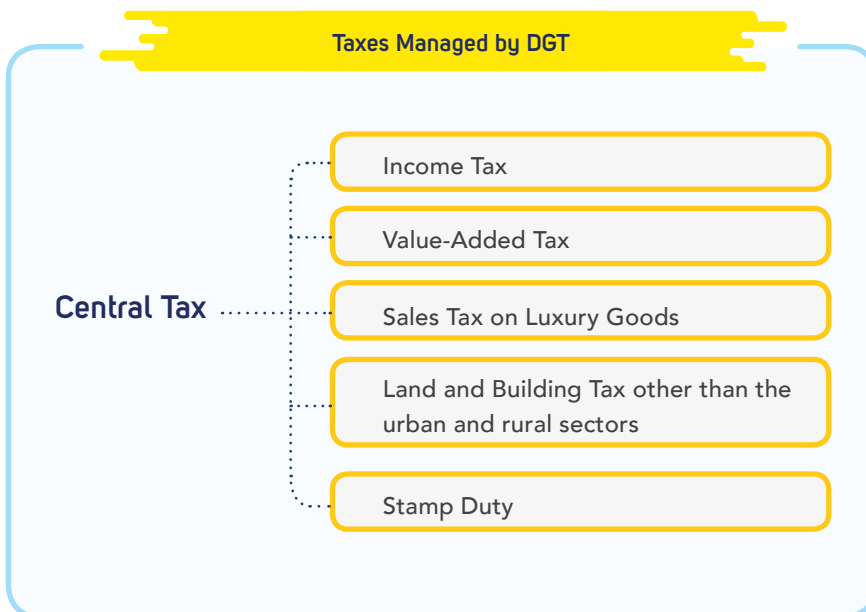


Legal Basis: Minister of Finance Regulation No. 217/PMK.01/2018

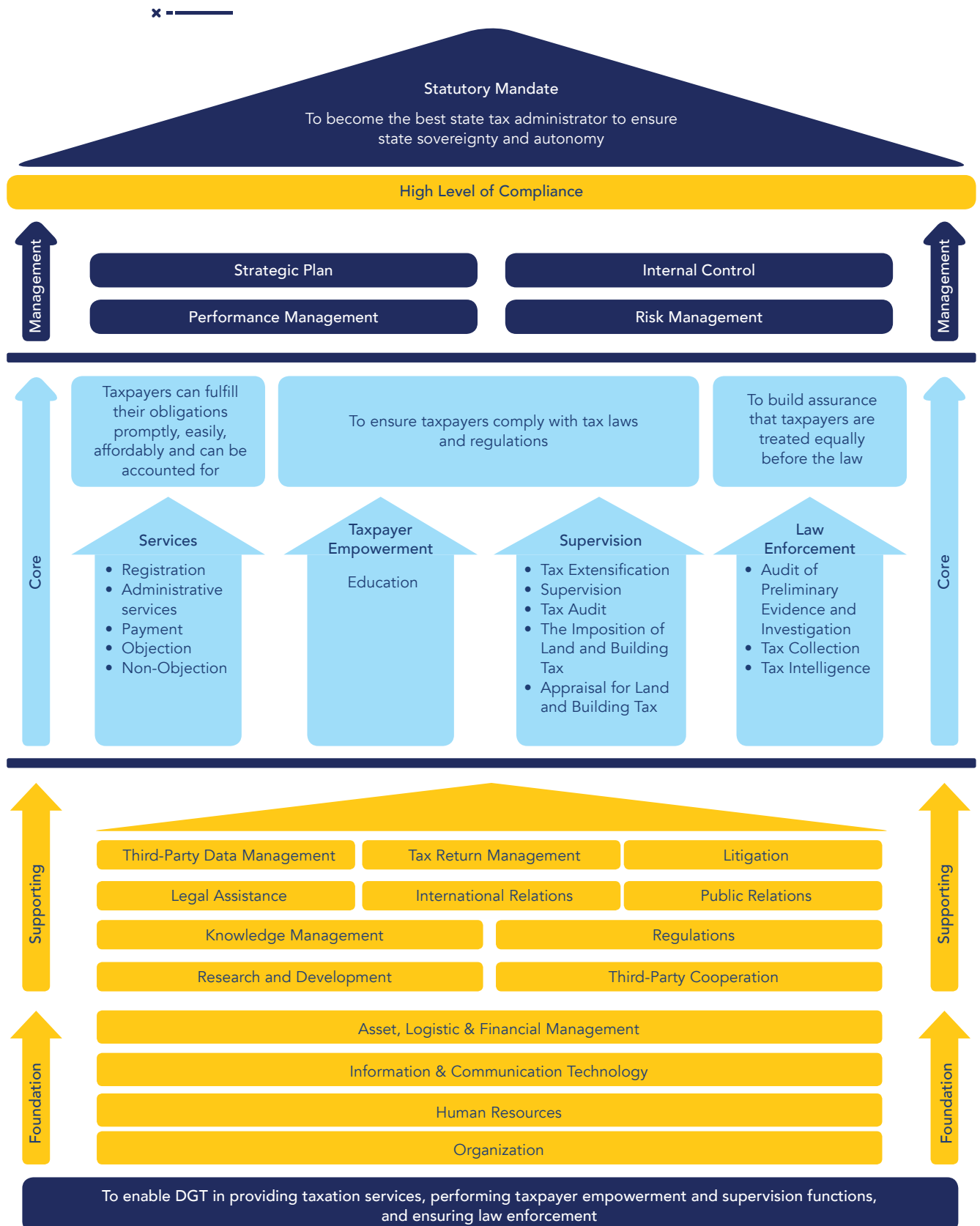
TASK AND FUNCTION

DGT is an echelon-I unit under the Ministry of Finance responsible to formulate and implement policies in terms of taxes according to legislation. The tasks are further described in the implementation of the following functions:

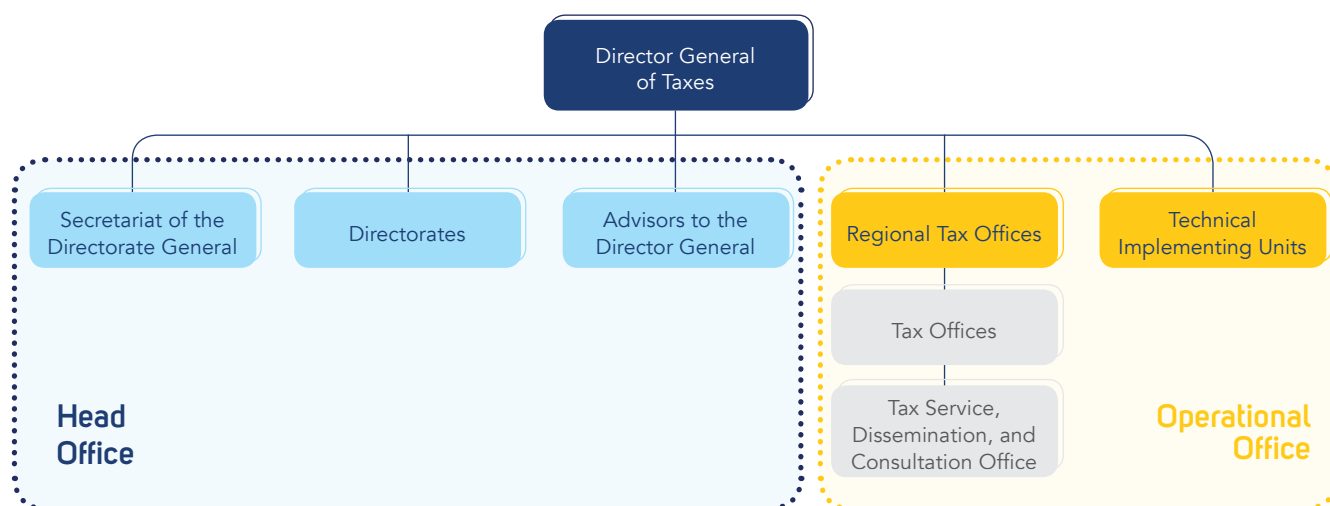
- formulating taxation policies;
- implementing taxation policies;
- formulating taxation norms, standards, procedures, and criteria;
- providing taxation technical guidance and supervision;
- performing taxation monitoring, evaluation, and reporting;
- implementing DGT administration; and
- implementing other functions assigned by the Minister of Finance.



BUSINESS PROCESS MAP



ORGANIZATIONAL STRUCTURE



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

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

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

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

Regional tax office performs tax analysis, coordination, guidance, evaluation, and policies control as well as tax implementation tasks within its region based on legislation. The types of regional tax office are:

- Large Taxpayers RTO and Jakarta Special RTO, both located in Jakarta; and
- other regional tax offices located throughout Indonesia.

In general, tax offices perform services, information dissemination, supervisory, and law enforcement to the taxpayers. Tax offices based on the taxpayers' segmentations are as follows:

- Large Taxpayers TO, administering national large corporate taxpayers, state-owned enterprises, and high wealth individuals;
- Medium Taxpayers TO, administering regional large taxpayers, including permanent establishments and expatriates, foreign investment, oil and gas companies, and go public companies; and
- tax office, administering local taxpayers.

Tax Service, Dissemination, and Consultation Offices are established to deliver tax services, information dissemination, and consultations to taxpayers/communities residing in remote areas beyond the reach of tax offices.

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

- a. Center for Taxation Data and Document Processing, located in Jakarta, manages tasks of receiving, scanning, recording, and storing tax documents;
- b. Taxation Data and Document Processing Office, located in Makassar and Jambi, manages tasks of receiving, scanning, and storing tax documents, as well as transferring tax data;
- c. Information and Complaint Services Office, located in Jakarta, handles tasks of providing general tax information, tax information dissemination in order to improve service quality, and complaint management; and
- d. External Data Processing Office, located in Jakarta, handles tasks of receiving, scanning, and storing tax documents, as well as transferring tax-related data provided by government institutions, other institutions, associations, and other parties*.

VALUES



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

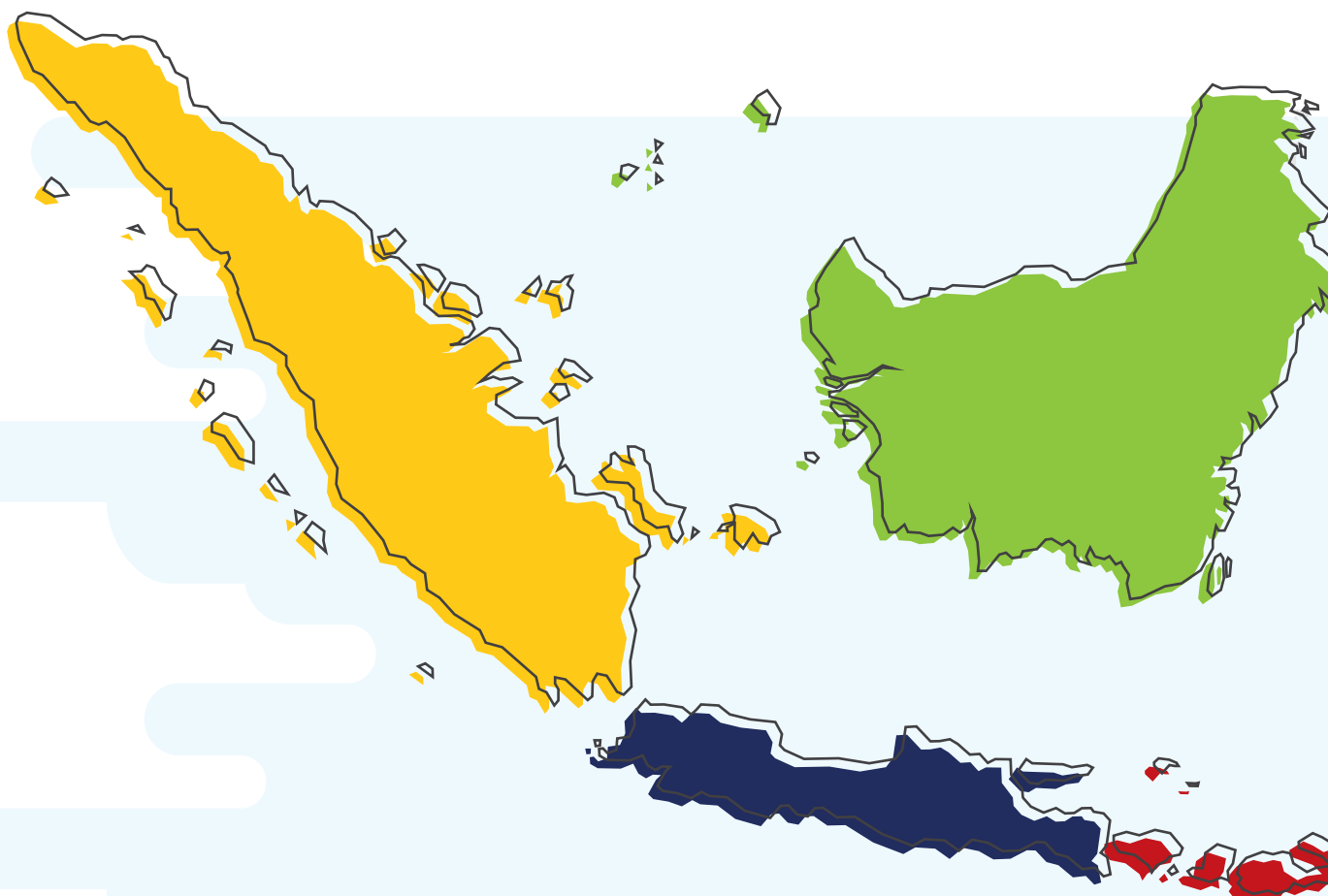
Values	Meaning	Behavior
INTEGRITY	Think, talk, behave, and act properly and righteously according to code of conduct and moral principles.	<ul style="list-style-type: none"> be honest, sincere, and reliable to uphold the dignity and refrain from disgraceful acts
PROFESSIONALISM	Work thoroughly and accurately based on the best competencies with full responsibility and high commitment.	<ul style="list-style-type: none"> possess the expertise and broad knowledge work wholeheartedly
SYNERGY	Build and ensure productive internal cooperation and harmonious partnership with stakeholders to produce useful and high-quality work.	<ul style="list-style-type: none"> be unprejudiced, trusting, and respectful toward each other find and adopt the best solutions
SERVICE	Provide satisfactory services to stakeholders wholeheartedly, transparently, promptly, accurately, and safely.	<ul style="list-style-type: none"> serve with stakeholders satisfaction-oriented attitude be proactive and responsive
EXCELLENCE	Strive for continuous improvement in every aspect in order to become and deliver the best.	<ul style="list-style-type: none"> strive for continuous improvements create innovation and develop creativity

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

*) As of July 2019, Taxation Data and Document Processing Office will cease to operate based on Minister of Finance Regulation No. 87/PMK.01/2019. Furthermore, the external data processing function will be performed by Directorate of Taxation Data and Information.

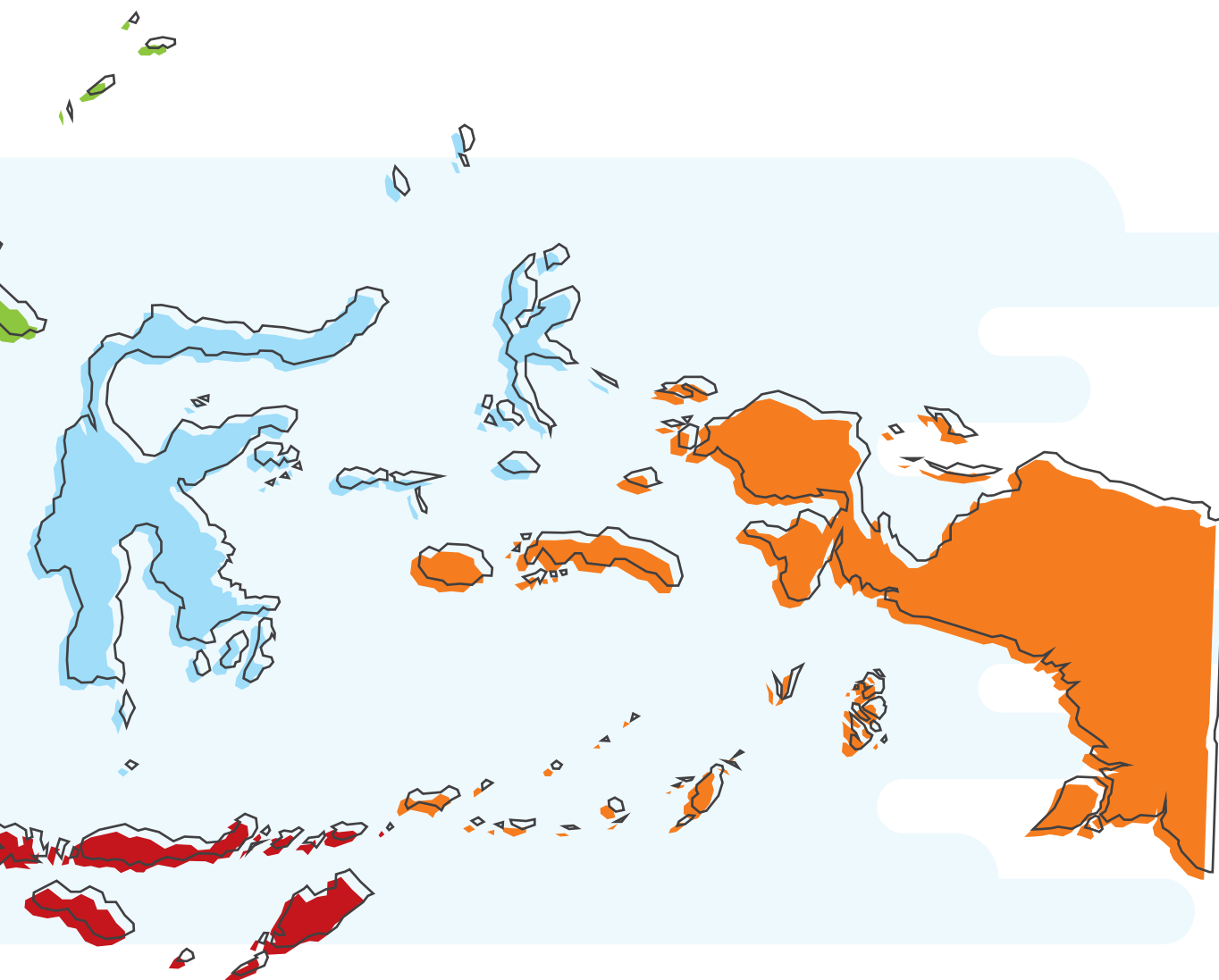
WORKFORCE

as of December 31, 2018



Sumatera	Java	Kalimantan	Sulawesi & Maluku Utara	Bali & Nusa Tenggara	Papua & Maluku
7,750 employees	29,248 employees	2,705 employees	2,850 employees	1,987 employees	804 employees
	1 Head Office				
8 RTO	18 RTO	3 RTO	2 RTO	2 RTO	1 RTO
71 TO	202 TO	27 TO	26 TO	19 TO	7 TO
77 TSDCO	29 TSDCO	31 TSDCO	37 TSDCO	15 TSDCO	15 TSDCO
1 TIU	3 TIU		1 TIU		

Source: SIKKA Application



45,344
Total DGT Employees



Employees Composition by Gender

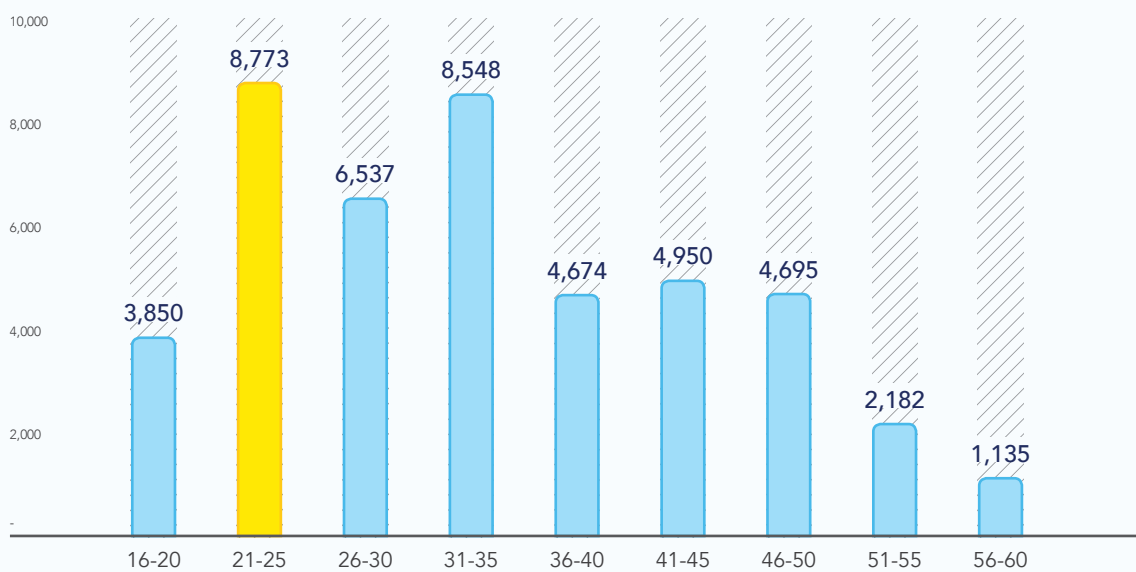


65.82%
● Male

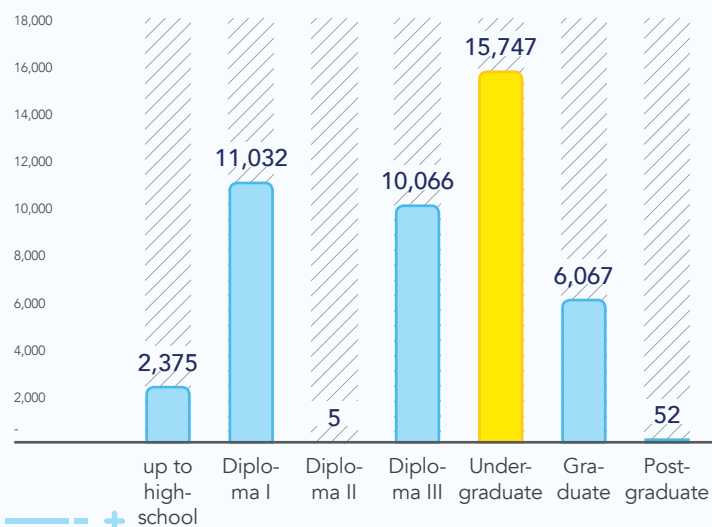
34.18%
● Female



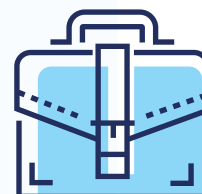
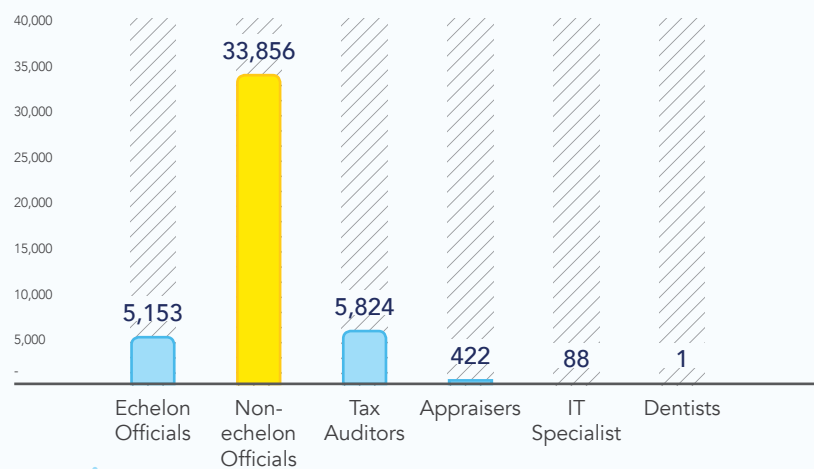
Employees Composition by Age



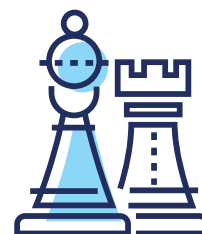
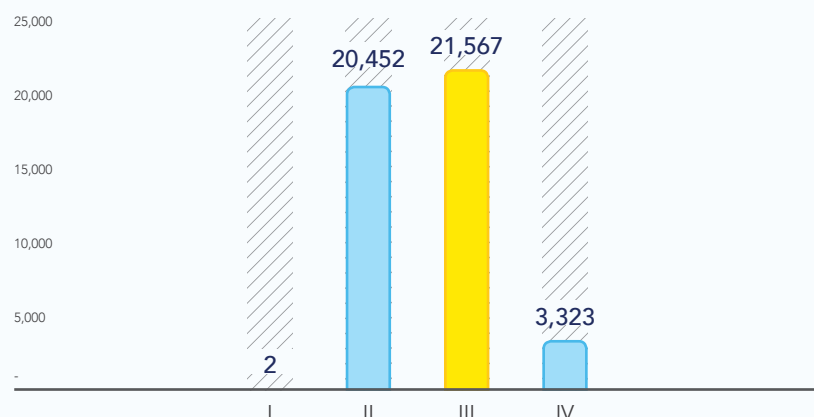
Employees Composition by Educational Level



Employees Composition by Job Position



Employees Composition by Rank Group





Tax potential optimization for each sector requires **prudent** analysis so as to generate accurate strategies. DGT's efforts to reach taxpayers through end-to-end approach for MSMEs is among the strategies to improve tax awareness and compliance of MSMEs taxpayers.



ORGANIZATIONAL PERFORMANCE OVERVIEW

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Tax Policy Objectives 62

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in 2018 64

Core Business Function Overview 67

Supporting Function Overview 110

Financial Function Overview 144

2019 Performance Target 154

2015—2019 TAX POLICY OBJECTIVES

Ministry of Finance 2015—2019 Finance Policy Objectives related to DGT

- Maintaining Fiscal Sustainability
- Optimizing State Revenue and Reforming Tax Administration

DGT 2015—2019 Destination Statement

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 submission 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

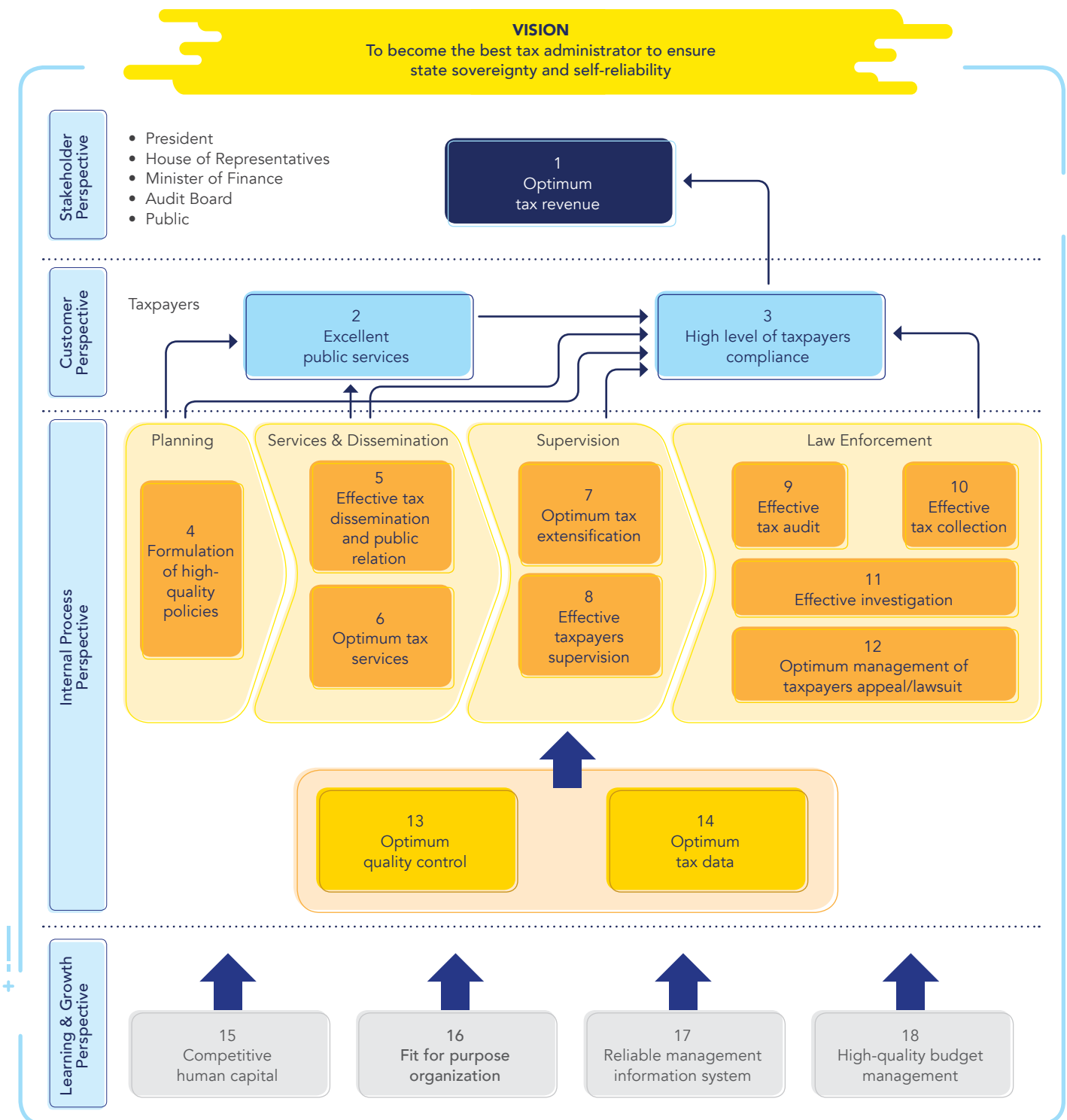
*Including 1 percent local tax

DGT 2015—2019 Policy Themes

Year 2015	Guidance Year of Taxpayers Compliance
Year 2016	Law Enforcement
Year 2017	Reconciliation
Year 2018	Synergy with Government Institutions, Agencies, Associations, and Other Parties
Year 2019	Self-Reliant State Budget



2018 STRATEGY MAP



2018 strategic map illustrates eighteen Strategic Objectives (SO) in interwoven relationships, each of which is a priority to be executed and achieved by DGT on four perspectives in order to support the achievement of organization's vision.

ACHIEVEMENT OF KEY PERFORMANCE INDICATORS AND STRATEGIC INITIATIVES IN 2018

DGT designated 24 Key Performance Indicators (KPIs) to measure the achievement of SOs and organizational performance in 2018. The establishment of KPIs along with the details of achievement targets as stated in the Performance Contract between Director General of Taxes and Minister of Finance was the results of evaluation and improvement of the previous year's KPIs so as to enhance the quality of performance assessment.

In 2018, DGT also initiated 6 breakthrough programs; known as Strategic Initiatives (SI); to boost the achievement of KPI's targets and to positively impact SOs.

By the end of 2018, DGT managed to achieve 21 KPI's targets and completed 4 SIs. Based on the measuring of KPIs and SOs' achievement, as well as weighing on each perspective, DGT obtained an Organizational

Performance Index score of 103.42 on, thus belonged to "Meeting Expectations" category.

The Details of achieved SOs, KPIs, and SIs as well as the calculation of 2018 Organizational Performance Index could be seen in the following table:

Achievements of Key Performance Indicators, 2018

No.	Key Performance Indicator (KPI)	Target	Realization	Score
Stakeholder Perspective				
Strategic Objective 1: Optimum tax revenue				92.24
1.	Percentage of tax revenue realization	100.00%	92.24%	92.24
Customer Perspective				
Strategic Objective 2: Excellent public services				102.13
2.	Public satisfaction index for DGT services	4.23	4.32	102.13
Strategic Objective 3: High level of taxpayers compliance				108.89
3.	Percentage of corporate taxpayers and (non-employee) individual taxpayers formal compliance	55.00%	59.89%	108.89
Internal Process Perspective				
Strategic Objective 4: Formulation of high-quality policies				105.88
4.	Regulation effectiveness index	8.00	8.47	105.88
Strategic Objective 5: Effective tax dissemination and public relation				108.52
5.	Percentage of tax dissemination effectiveness	60.00%	83.57%	120.00
6.	Level of public relations effectiveness	80.00	81.87	102.34
Strategic Objective 6: Optimum tax services				104.33
7.	Percentage of Tax Return submission through e-Filing	82.00%	85.55%	104.33
Strategic Objective 7: Optimum tax extensification				116.20
8.	Percentage of newly registered taxpayers from tax extensification program who pay taxes	100.00%	116.20%	116.20

No.	Key Performance Indicator (KPI)	Target	Realization	Score
Strategic Objective 8: Effective taxpayers supervision				116.34
9.	Percentage of Tax Advice Letter which has been completed and followed up	100.00%	116.34%	116.34
Strategic Objective 9: Effective tax audit				110.04
10.	Audit Coverage Ratio	100.00%	147.44%	120.00
11.	Percentage of successful implementation of Joint Audit	80.00%	80.07%	100.09
Strategic Objective 10: Improvement in tax collection effectiveness				120.00
12.	Percentage of tax arrears collection	66.00%	96.62%	120.00
Strategic Objective 11: Effective investigation				120.00
13.	Percentage of investigation findings declared complete by Attorney	60.00%	105.83%	120.00
Strategic Objective 12: Optimum management of taxpayers appeal/lawsuit				108.85
14.	Percentage of the verdicts defending the object of appeal/lawsuit in Tax Court	40.00%	43.54%	108.85
Strategic Objective 13: Optimum quality control				104.84
15.	Percentage of followed-up Audit Board's recommendations for Central Government Financial Report and State General Treasurer Financial Report	89.00%	96.46%	108.38
16.	Percentage of followed-up Audit Board's recommendations for the Budget Section 15 in Government Financial Statements	89.00%	90.16%	101.30
Strategic Objective 14: Optimum tax data				108.92
17.	Percentage of identified external data	64.00%	64.92%	108.92
Learning and Growth Perspective				
Strategic Objective 15: Competitive human capital				100.26
18.	Percentage of officials who meet job competency standard	94.00%	94.24%	100.26
Strategic Objective 16: Conducive organization				105.91
19.	Percentage of the implementation of Bureaucracy Reform and Organizational Transformation Program	92.00%	95.00%	103.26
20.	Level of units' accomplishment on the criteria of Integrity Zone Toward Corruption-Free Area	100.00%	146.21%	120.00
21.	Percentage of information and communication technology (ICT) governance capabilities	85.00	80.29	94.46
Strategic Objective 17: Reliable management information system				112.30
22.	Downtime level of ICT system	0.35%	0.0076%	120.00
23.	Percentage of ICT governance capabilities	75.00%	76.87%	102.49
Strategic Objective 18: High quality budget management				96.68
24.	Percentage of budget expenditure quality	95.00%	94.70%	96.68

Notes:

- SOs and KPIs' achievement data were based on DGT 2018 Performance Report.
- Percentage of tax revenue was based on Directorate General of Treasury Tax Revenue Report, dated January 14, 2018.
- KPI Percentage of corporate taxpayers and (non-employee) individual taxpayers formal compliance is measured from two aspects, namely percentage of formal taxpayers compliance (Annual Tax Return submission) and percentage of total taxpayers who pay taxes.
- Maximum achievement score of SO and KPI index is 120.00, in accordance with Minister of Finance Regulation No. 467/KMK.01/2014.

Achievement of Strategic Initiatives, 2018

No.	Strategic Initiative	Output	Status
KPI Percentage of tax revenue realization			
1.	Implementation of Financial Data Management Information System Application	A valid and integrated database of central and regional government treasury and expenditure.	Off-track
2.	Implementation of Automatic Exchange of Information (AEOI)	Indonesia has sent AEOI data to 54 countries and received AEOI data from 65 countries. By the end of quarter IV, there were 6,125 registered financial institutions (5,892 reporters and 233 non-reporters), and 2,012 received international reports.	Completed
3.	Core Tax System	DGT Integrated Core Tax Administration System.	Off-track
KPI Percentage of corporate taxpayers and (nonemployee) individual taxpayers compliance			
4.	Tax agent in tax services	Integration of tax agent business process and administration system.	Completed
KPI Percentage of successful joint audit assignments			
5.	DGT - Directorate General of Customs and Excise (DGCE) Joint Program	Development of a reliable, integrated, and efficient application system, business regulation and processes that support the optimization of import, export, and activities in areas that receive taxation and excise facilities.	Completed
KPI Percentage of DGT officials who meet job competency standards			
6.	Implementation of DGT e-Learning	Improving DGT's ability to develop its employee capacity, including: <ul style="list-style-type: none"> - development of e-Learning modules for Account Representative, Performance Assessment, and Stamp Duty; - development of ready-to-use e-Learning modules on PDCA, Effective Communication, and Creative Thinking; - Procurement of supporting e-Learning software; - development and maintenance of the Learning Management System. 	Completed

Calculation of 2018 Organizational Performance Index

Perspective	Score	Weight	Weighted Score
Stakeholder	92.24	25%	23.06
Customer	105.51	15%	15.83
Internal Process	110.59	30%	33.18
Learning & Growth	104.54	30%	31.36
Organizational Performance Index			103.42

Notes:

- The weight of each perspective is in accordance with Ministry of Finance Decree No. 467/KMK.01/2014.
- Data for each perspective achievement was based on DGT 2018 Performance Report.

CORE BUSINESS FUNCTION OVERVIEW

A. ISSUANCE OF TAX REGULATIONS

Several tax regulations issued by the Government throughout 2018 which had vast and significant impacts are elaborated in the following descriptions:

1. Final Income Tax Reduction for MSMEs

Micro, Small and Medium Enterprises (MSMEs) are a relatively huge business group in Indonesia. According to data from National Development Planning Agency, Statistics Indonesia, and United Nations Population Fund, the number of MSME entrepreneurs in Indonesia in 2018 stood at 58.97 million people, around 23 percent of the Indonesian total population which reached approximately 265 million people. This massive number of MSME entrepreneurs has made the Government pay serious attention to its development which can be reflected in the launch of the XII Economic Policy Package in 2016 which contains trimming licenses, procedures, time, and costs for ease of doing business in Indonesia.

Way before, the Government has issued Government Regulation No. 46 of 2013 concerning Income Taxes on Income from Businesses which Earned or Received by Taxpayers with Certain Gross Turnover (PP 46). In PP 46's implementation from 2013 to 2017, DGT data displayed a consistently increasing trend in the number of taxpayers and tax revenue. This further affirms the Government's belief that the MSME sector has great potential.

After nearly five years of implementation, the Government revised PP 46 and issued Government Regulation No. 23 of 2018 (PP 23). This is certainly good news for taxpayers with a turnover of up to Rp4.8 billion per fiscal year. With PP 23, the Government reduces the previous tax rate from 1 percent to 0.5 percent. The lower tax rate eases the tax burden and allows the taxpayers to scale up their businesses to the next level.

In order to provide a fairer taxpaying scheme for the taxpayers, the utilization of Income Tax based on PP 23 is optional, as opposed to PP 46, which was mandatory. Taxpayers who are entitled to use PP 23 can choose to calculate their taxes based on bookkeeping activity. However, for those who choose not to utilize PP 23, they will not be allowed anymore to utilize it in the future. Final Income Tax based on PP 23 can be imposed for a certain period. By setting a certain time span, it is expected that taxpayers can learn how to bookkeep before being subject to Income Tax with the general regime.

Time Limit for Utilizing Final Income Tax Rate of 0.5 Percent

7 fiscal years
for individual taxpayers

4 fiscal years
for corporate taxpayers which are cooperatives, limited partnership, or firms

3 fiscal years
for corporate taxpayers which are limited liability companies

Source: Government Regulation No. 23 of 2018

Income Tax obligations based on PP 23 can be fulfilled through self-payment by the taxpayers or withheld by the tax withholding agents. Taxpayers who are obliged to pay their own Income Tax can make payments through various channels, including banks, post offices, internet banking, mobile banking applications, and ATM machines. Taxpayers who wish to be taxed at a rate of 0.5 percent are required to submit a certificate to the tax withholders.



Dissemination of Government Regulation No. 23 of 2018 to MSME by Tasikmalaya TO.

Since the enactment of PP 23 until the end of 2018, 673,374 registered taxpayers and 372,675 newly registered taxpayers started to pay MSMEs Final Income Tax. This fact indicated a positive public response toward the issuance of PP 23. Through the rate reduction and various facilities stipulated in PP 23, the Government is trying to encourage MSMEs development while also providing the community with opportunities to fund national development through tax payments. Hopefully, the community can continue to be more aware and compliant with their tax rights and obligations.

2. Accelerated Process of Preliminary Refund of Tax Overpayment Request

The average completion time to refund taxes through an audit is ten months. It caused the paying taxes indicator stayed above 100 based on 2018 Ease of Doing Business (EoDB) report published by the World Bank, even though Indonesia's overall rating rose from 91 to 72.

To boost economic growth and taxpayers liquidity while also supporting program to improve ease of doing business, in 2018 the Government simplifies tax refund administration for taxpayers with certain criteria, taxpayers who meet certain conditions, and low-risk taxable person for VAT purposes. This is stated in Minister of Finance Regulations No. 39/PMK.03 /2018 concerning the Procedure for Preliminary Refund for Tax Overpayment, which took effect since April 12, 2018.

To gain acceleration benefit, taxpayers with certain criteria and low-risk taxable person for VAT purposes must first be appointed by Director General of Taxes based on the request or in officio. The appointment is valid until revoked by Director General of Taxes. A taxable person for VAT purposes who meet the requirements of taxpayers with certain conditions and not undergoing tax criminal investigations are treated automatically as low-risk taxable person for VAT purposes.

Taxpayers and Taxable Person for VAT Purposes Entitled to Accelerated Tax Refund		Period of Tax Refund Process Through Examination
Taxpayers with certain criteria (Article 17C of Law on General Provisions and Tax Procedures)	Taxpayers have fulfilled the following tax obligations: <ul style="list-style-type: none"> • submit Tax Return on time; • do not have any tax arrears; • audited financial statements with Unqualified Opinion for 3 (three) consecutive years; and • never being sentenced due to tax crime within the last 5 (five) years. 	<ul style="list-style-type: none"> • Income tax: three months • VAT: one month
Taxpayers who meet certain conditions (Article 17D of Law on General Provisions and Tax Procedures)	Taxpayers who have a certain amount of overpayment: <ul style="list-style-type: none"> • Individual taxpayers not conducting any business activities and/or independent personal services; • Individual taxpayers (who conduct business activities or independent personal services) with the amount of Income Tax refund of Rp100,000,000,000.00 at maximum; • Corporate taxpayers with the amount of Income Tax refund of Rp1,000,000,000,000.00 at maximum; • A taxable person for VAT purposes with the amount of Income Tax refund of Rp1,000,000,000,000.00 at maximum. 	<ul style="list-style-type: none"> • Individual Income Tax: 15 working days • Corporate Income Tax: one month • VAT: one month
Low-risk taxable person for VAT purposes (Article 9 paragraph (4c) of Law on VAT and Sales Tax on Luxury Goods)	Certain taxable person for VAT purposes with certain business activities, namely: <ol style="list-style-type: none"> A taxable person for VAT purposes which comprise of: <ul style="list-style-type: none"> • Public companies (go public in Indonesia); • SOEs or LOEs; • A taxable person for VAT purposes appointed as Main Customs Partner (MCP); • A taxable person for VAT purposes appointed as Authorized Economic Operators; • manufacturers or producers who have land or building to carry out production activities; • A taxable person for VAT purposes who meets certain conditions, with business activities: <ul style="list-style-type: none"> • export of Taxable Goods (TG) or Taxable Services (TS); • transaction to VAT withholding agent (SOEs or government treasurer); • submission of TG/TS for which VAT is not withhold (for example, in Bonded Zone). 	VAT: one month

3. Tax Payment Slip Validation Policy to Support Development Acceleration and Ease of Doing Business for Developers

In 2015, the Government launched a program of building one million houses every year. However, in the face of a sluggish global economy, the Government's objectives have yet to be achieved. To boost the property sector industry in supporting the program, the Government issued Government Regulation No. 34 of 2016 concerning the imposition of Income Tax on land/building sales in 2016, with the main provisions regarding:

- reduction in Income Tax rate for property sales from 5 percent to 2.5 percent;
 - 1 percent Income Tax rate for basic housing sales; and
 - 0 percent Income Tax rate for land sales to the Government for the public interest.
- The Income Tax payment is required for transferring land and building rights and land certification at the National Land Agency.

For the ease of the validation process for such Income Tax payment, Director General of Taxes issued Director General of Taxes Regulation No. PER-26/PJ/2018 which simplifies the requirements for developers, namely:

- a. lesser documents needed;
- b. a single request for several objects and payments; and
- c. request may be submitted either manually or electronically.

This regulation is in line with the Government's program in accelerating development and ease of doing business. DGT will continue to simplify tax administration and improve services and compliance levels that support the growth of the domestic industry.

4. Income Tax Treatment for Feasibility Support for Public-Private Partnership in Infrastructure Developments

The limitations of State Budget in financing infrastructure development have led to funding gaps that must be filled because any delay in infrastructure development will affect Indonesia's competitiveness against other countries in attracting foreign investment. To overcome this issue, the Government issued Presidential Regulation No. 38 of 2015 concerning the Public-Private Partnership in

Infrastructure Development. This partnership is commonly referred to as the Public-Private Partnership (PPP).

The PPP scheme is part of the Government's initiatives to promote high quality, effective and efficient infrastructure development. To further enhance the financial feasibility of infrastructure development projects and provide public services at affordable rates,

the Government can provide feasibility support that is subject to Income Tax to business entities.

In December 2018, Director General of Taxes issued Director General of Taxes Regulation No. PER-29/PJ/2018 which regulates imposition of Income Tax on income in the form of feasibility support from the Government to business entities involved in the PPP program.

Based on this regulation, the feasibility support is recorded as follows:

- a. feasibility support are recorded as deferred income during the construction period;
- b. if feasibility support is received during the construction period, the deferred income will be recognized as revenue when the commercial production period starts;
- c. if feasibility support is received after the commercial production period starts, the income will be recognized when the feasibility support is received;
- d. at the recognition of income, business entities also record amortization expense with the same amount so that feasibility support does not add to taxable income.

Therefore, the business entities do not pay Income Tax for feasibility support at the time it 's received, rather the tax payment occurs gradually during the concession period which can reach a maximum of twenty years to ease taxpayers' cash flow.

Through this special treatment policy, DGT expects the private sector will be more interested in infrastructure development projects through PPP scheme.

5. Administration Simplification on Taxpayers Registration and Confirmation of Taxable Person for VAT Purposes

For ease of doing business objective, DGT simplified the administrative requirements for registration of taxpayers and confirmation of taxable person for VAT purposes as stipulated in Director General of Taxes Regulation No. PER-02/PJ/2018.

Among the main points regulated in Director General of Taxes Regulation No. PER-02/PJ/2018 are:

- a. omits third parties documents, namely Trading Business License, Business Place License, and Business Domicile Certificate as the required documents to register for Tax Identification Number (TIN) and confirmation of taxable person for VAT purposes. Such documents are subsequently replaced with a stamped statement letter;
- b. regulates the TIN registration documents to enable corporate taxpayers to be entirely managed by foreign citizens; and
- c. in case such documents already exist in DGT database, they do not need to be submitted any more.

6. Implementing Regulations on International Taxation

Throughout 2018, the Government issued a series of regulation on international taxation, in the form of Minister of Finance Regulation and Director General of Taxes Regulation as described in the following table.

Issuance of Ministry of Finance Regulations and Director General of Taxes Regulations on International Taxation, 2018

No.	Number and Title of Regulation	Main Subject
1.	Minister of Finance Regulation No. 19 PMK.03/2018 concerning the Second Amendment to Minister of Finance Regulation No. 70/PMK.03/2017 concerning Technical Instructions on Access to Financial Information for Taxation Purposes	Confirmation of document retention period, provision of alternatives for financial institutions in making self-certification documents, harmonization of definitions on the main section with explanations on attachments and harmonization between domestic and international standards. In force since February 19, 2018.
2.	Minister of Finance Regulation No. 192/PMK.03/2018 concerning Implementation of Tax Crediting on Foreign Income	Clarification and more detailed instructions on how to calculate the amount of foreign tax credit that can be recognized and how to report it. In force since December 31, 2018.
3.	Director General of Taxes Regulation No. PER-24/PJ/2018 concerning Procedures for Spontaneous Exchange of Information in Implementing International Agreements	Provisions for the implementation of Article 13 of Minister of Finance Regulation No. 39/PMK.03/2017, regulates the procedures for spontaneous exchange of information with partner countries, including safeguarding the confidentiality of the spontaneously exchanged data (without prior request). In force since 31 October 2018.
4.	Director General of Taxes Regulation No. PER-25/PJ/2018 concerning Procedures for Implementing Tax Treaty	Simplification of the administrative process for non-resident taxpayers in applying the provisions in the Tax Treaty between Indonesia and partnering countries or jurisdictions. In force since January 1, 2019.
5.	Director General of Taxes Regulation No. PER-28/PJ/2018 concerning Certificate of Domicile for Indonesia Resident Taxpayers for Implementing Tax Treaty	Shortening issuance time for Resident Taxpayer Certificate of Domicile from 10 days to real-time. Changing the Certificate of Domicile request procedures, from manually submitted to a tax office to electronically submitted via DGT online, with lesser administrative steps where DGT's system would only verify a taxpayer compliance in submitting an annual tax return. In force since February 1, 2019.

B. TAX POTENTIAL OPTIMIZATION

1. Extensification

Extensification is a measure to boost the number of registered taxpayers in DGT administration. The extensification strategies and activities implemented by DGT in 2018 were as followed:

- a. guiding 2017-registered taxpayers who participated in Tax Amnesty by holding special tax classes on implementation of tax rights and obligations as well as administrative follow-up after participating in Tax Amnesty;
- b. optimizing supervision on unregistered taxpayers through the Extensification Application with the following activities:
 - 1) completing the follow-up after Tax Amnesty for unregistered taxpayers based on external data in the form of asset data;
 - 2) completing the arrears balance of follow-up external data in the form of non-asset data on unregistered taxpayers;
- c. optimizing supervision on new taxpayers through Approweb application for supervision and tax potential optimization:
 - 1) completing the post-Tax Amnesty follow-up on new taxpayers based on the assets data of Tax Amnesty non-participants;
 - 2) completing the follow-up on Tax Advice Letters (TAL) that have been made for new taxpayers. TAL is a letter issued by tax offices, inquiring data and/or information from taxpayers regarding the unfulfilled alleged tax obligations;
- d. supervising payment and reporting compliance of new non-employee and corporate taxpayers;
- e. supervising the fulfillment of tax obligations by Village Treasurers through administrative improvements, dissemination and consultations;
- f. conducting Geotagging Field Surveys (GFS) for territorial comprehension; and
- g. holding Business Development Services seminars/workshops.

Extensification Performance, 2018

New taxpayers from tax extensification (corporate taxpayers and (non-employee) individual taxpayers)	1,044,815
New taxpayers from tax extensification who have paid tax	1,014,211
Annual Tax Return submission compliance of errant taxpayers (not filing tax return nor paying taxes)	703,968
Payment compliance of errant taxpayers	74,835
Extra effort revenue from tax extensification	Rp27.11 trillion

Note:

Extra effort revenue from tax extensification comprises of tax payment and settlement by new taxpayers/taxpayers who never submitted their tax returns and never paid any tax (non-reporting and non-paying taxpayers)

Source: Directorate of Tax Extensification and Valuation

BUSINESS DEVELOPMENT SERVICES

MSMEs played a significant role in the Indonesian economy. Coming close to 60 million in 2018, they shared a quite amount of contribution to the national economy, as much as 60 percent in Indonesia's GDP came from this particular sector. However, when it came to tax compliance, MSMEs' level was relatively low. The number of registered MSMEs taxpayers and tax revenue originating from them were still far from ideal.

In order to reach MSMEs taxpayers through an end-to-end approach, to expand tax database, and to increase

taxpayers compliance and tax revenue, DGT applied coaching and supervision strategies for MSMEs taxpayers called Business Development Services (BDS). MSMEs development through BDS is conducted through entrepreneurship training, seminars, thematic tax classes, or other activities, with the main contents focusing on MSMEs business development such as taxation, bookkeeping, recording, marketing, and other subjects in line with the needs of MSMEs participants.

The BDS program has been included in DGT's strategic planning on tax extensification

as stated in Director General of Taxes Decree No. KEP-95/PJ/2015 concerning DGT 2015–2019 Strategic Plan. Before being implemented nationwide, the BDS program had its trial in eight cities across Indonesia in 2015, namely Banjarmasin, Medan, Balikpapan, Semarang, Yogyakarta, Serpong, Jakarta, and Manado with 1,002 participants. The implementation of BDS had been improving from 2016 to 2017, both in terms of the number of organizing units and participants.

Implementation of Business Development Services Program, 2015—2018

Description	2018	2017	2016	2015
Total Organizing Units	298 TO	98 TO	68 TO	8 RTO
Total Participants	27,656 people	7,177 people	6,047 people	1,002 people

Source: Directorate of Tax Extensification and Valuation

As Government Regulation No. 23 of 2018 came into force, DGT executed a more focus and intensive BDS program as seen in the issuance of BDS program implementation guidelines as stated in Director General of Taxes Circular Letter No. SE-13/PJ/2018. As stipulated in the circular letter, every tax office shall implement the program at a minimum twice a

year. Before holding the BDS program, the tax office has to map MSMEs' potency on their territory by analyzing DGT's internal data or information. Every tax office is also obliged to follow up BDS program they held by creating and managing MSMEs taxpayers database to be given further services and coaching.

In cooperation with other stakeholders to obtain maximum results in coaching MSMEs, DGT established partnerships with several SOEs in October 2018 with SOE's Creative Homes and BDS program. Furthermore, DGT appointed fifteen tax offices to carry out trials of the BDS program in collaboration with other stakeholders, namely:

- | | |
|-----------------------------|--------------------------|
| a. Palembang Ilir Barat TO; | i. Yogyakarta TO; |
| b. Bukittinggi TO; | j. Surabaya Wonocolo TO; |
| c. Ciamis TO; | k. Samarinda Ilir TO; |
| d. Bekasi Utara TO; | l. Pangkalanbun TO; |
| e. Batang TO; | m. Manado TO; |
| f. Tegal TO; | n. Gianyar TO; and |
| g. Pekalongan TO; | o. Kupang TO. |
| h. Semarang Candisari TO; | |

Scope of BDS Partnership Scheme with Other Stakeholders

Business coaching and services:

- Coaching related to MSMEs core business processes such as financing, licensing, and business planning.
- Coaching related to MSMEs supporting business processes such as product design or photos, use of social media, customer service, and management of communication forums.

Tax coaching and services:

- Taxpayer registration (Register);
- Calculation of tax obligations (Calculate);
- Payment of tax obligations (Pay);
- Submission of Tax Return (Submit).

Source: Director General of Taxes Decree No. KEP-317/PJ/2018

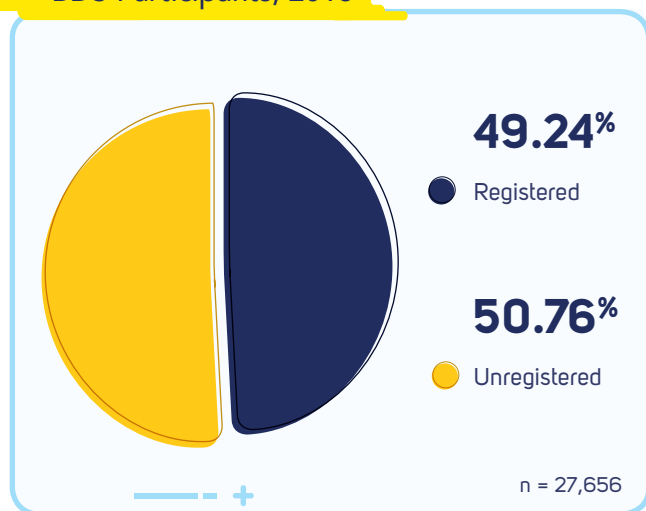
BDS partnership scheme with other stakeholders prioritizes business development so that MSMEs are expected to "upscale", while guidance and tax services can be given after they understand enough about taxation with social, economic, environmental, and cultural factors still in mind (behavior and character of the local community).

Through a persuasive approach, DGT wishes that MSMEs taxpayers can accept more of tax education and finally comply with their tax obligations voluntarily. BDS is expected to change tax negative image and turn people's stance from apathetic into empathizing toward taxes.



Every tax office shall implement the BDS program at a minimum **twice** a year.

BDS Participants, 2018



Tax Extensification Follow-Up Performance for BDS Program Monitoring, 2018

Toward unregistered participants

TIN Registration	2,284
Could not be followed-up	1,933
Remaining unregistered participants	9,821

Toward registered participants

Participants pay taxes regularly	7,212
Participants pay taxes irregularly	6,406

Source:
Report on Monitoring and Evaluation of BDS Program
Implementation and PERSiL Application

2. Intensification

Tax intensification is a measure to intensify registered taxpayers various information in order to assess taxpayers compliance, both formally and materially.

Measures taken by DGT to secure tax revenue in 2018 were:

- a. intensive supervision of routine revenue from prominent taxpayers, treasurers (including village treasurers), and Tax Amnesty participant in order to expand tax base (after Tax Amnesty period ended);
- b. implementation and utilization of taxpayers financial data and information in accordance with Law No. 9 of 2017 concerning Establishment of Government Regulations in lieu of Law No. 1 of 2017 concerning Access to Financial Information for Tax Purposes into Acts and its implementing regulations;
- c. intensive taxpayers supervision following the end of the Tax Amnesty by:
 - 1) following up the data on post-Tax Amnesty asset ownership; and
 - 2) encouraging taxpayers to utilize the Voluntary Asset Disclosure at Final Rates facility as regulated in the Ministry of Finance Regulation No.165/PMK.03/2017 concerning Second Amendment to Ministry of Finance Regulation No. 118/PMK.03/2016 concerning Implementation of Law No. 11 of 2016 concerning Tax Amnesty;
- d. intensive supervision on taxpayers in certain major business sectors and prominent individuals engaged in the sector such as:
 - trade sector (e-commerce and tax invoices without the identity of the buyer taxpayer/TIN '000')
 - mining sector (coal, oil, and gas)
 - plantation sector (palm oil plantation, rubber plantation)
 - fisheries sector
 - financial services sector
 - property and construction sector
 - taxpayers acting as treasurer partners
 - and priority supervision programs in the form of joint analysis between DGT and DGCE in utilizing data of errant taxpayer (not filing tax return but potential data is found) as well as supervision on stamp duty compliance.

- e. intensive supervision on taxpayers with aggressive tax planning through:
 - 1) supervision on transfer pricing, which includes oversight on fulfillment of required transfer pricing documents (Master Files and Local Files) and follow-up CbCR (Country by Country Report) data risk analysis;
 - 2) supervision on Controlled Foreign Corporation (CFC) Rules;
 - 3) intensive supervision of Debt to Equity Ratio (DER);



- f. follow-up on triggering data and potential nonasset balance data in Approweb; and
- g. monitor and evaluate all supervisory activities including utilization of internal and external data.

Taxpayers Supervision through the Delivery of Tax Advice Letters, 2018

Total taxpayers receiving Tax Advice Letters in 2018	1,443,036 taxpayers
Issuance of Tax Advice Letters in 2018	2,484,729 letters
Settled Tax Advice Letters	1,480,898 letters
Revenue from the follow-up of Tax Advice Letters	Rp122.86 trillion

Note:

TAL is Tax Advice Letter, a letter issued by tax office, inquiring data and/or information from taxpayers regarding the unfulfilled alleged tax obligations.

Source: Approweb Application as of December 31, 2018

Compliance Ratio of Annual Income Tax Return Submission, 2018

Description	2018
Registered taxpayers obliged to submit Tax Return	17,653,046
Corporate taxpayers	1,451,512
Individual taxpayers (employee)	13,748,881
Individual taxpayers (non-employee)	2,452,653
Annual Income Tax Return submitted	12,551,444
Corporate taxpayers	854,354
Individual taxpayers (employee)	9,875,321
Individual taxpayers (non-employee)	1,821,769
Compliance Ratio	71.10%
Corporate taxpayers	58.86%
Individual taxpayers (employee)	71.83%
Individual taxpayers (non-employee)	74.28%

Notes:

- Registered taxpayers obliged to submit Annual Income Tax Return is the number of registered taxpayers obliged to submit Annual Income Tax Return as of January, 1.
- Annual Income Tax Return submitted is the amount of Annual Income Tax Return received in a year regardless of the fiscal year of Tax Return.
- Compliance Ratio is the ratio between total Annual Income Tax Return submitted in one fiscal year and the number of taxpayers obliged to Submit Annual Income Tax return at the beginning of the year.

Source: Compliance Dashboard accessed on September 2, 2019

3. Valuation

Valuation is a measure to appraise Sales Value of Taxable Object which will be the base to determine Land and Building Tax for plantation, forestry, mining, and other sectors, by using market data, costs and the income approach. Valuation for tax purposes is carried out in order to support extensification, service, supervision, audit, preliminary investigation, tax crime investigation, objection, or collection.

DGT performs the valuation for the following conditions:

- valuating Land and Building Tax objects in plantation, forestry, mining, and other sectors;
- transfer of assets for business liquidation, merger, consolidation, split-off, spin-off, or acquisition;
- transfer of assets between related parties;
- transfer, conveyance, acquisition and/or utilization of valuation objects with unreasonable values;
- event or transaction of the transfer, conveyance, acquisition, and/or utilization of other non-cash valuation objects;
- confiscated goods in the preliminary investigation or tax crime investigation;
- confiscated goods to be auctioned to pay off tax arrears;
- the object of Voluntary Asset Disclosure at Final Rate as a follow up to Tax Amnesty program;
- the object of transfer of land and/or building rights with unfair values indication; and
- VAT objects for self-building activities with unfair values indication.

Valuation strategy in 2018 focused on two measures, namely:

- optimization of field valuation for the purpose of increasing land and building tax assessment, and
- optimization of valuation on the property, business, and intangible assets for the purpose of tax potential optimization.

In the field valuation, Appraisers identify and collect data through a field survey of tax objects, analyze data, determine appropriate valuation approaches and methods, compose Land and Building Tax Valuation worksheet, and field assessment reports.

DGT continues to intensify field valuation activities, particularly for tax objects:

- without field valuation of two or more years,
- whose land and/or buildings' values are likely to surge, and
- whose land and/or buildings are likely to get a significant increase in terms of volume.

Performance of Field Valuation on Land and Building Tax Objects, 2017—2018

Year	Frequency	Land and Building Tax Assessment
2017	1,336	Rp1,822.68 billion
2018	1,458	Rp2,519.3 billion

Source: SIDJP Nine Module on Land and Building Tax for plantation, forestry, mining, and other sectors and PERSiL Application

External Data from Third Parties Used in Field Valuation

Sector	Data Type
Plantation	<ul style="list-style-type: none"> - Cultivation Right (HGU) - Plantation Business License (IUP) - Plantation Business License for Cultivation (IUP-B) etc.
Forestry	Business License for the Utilization of Forest Products etc
Mining	<ul style="list-style-type: none"> - Mining Business License (IUP) - Special Mining Business License (IUPK) - Contract of Work (KK) - Coal Mining Concession Work Agreement (PKP2B) - Oil and gas production results (lifting) - Cooperation Contract Contractors (KKKS) - Purchasing price of steam and electricity - List of geothermal entrepreneurs - Work Plan and Budget (RKAB) of IUP/IUPK/IPR holders etc.
Other Sectors	<ul style="list-style-type: none"> - Fisheries Business License - Fishing License

Source: Directorate of Tax Extensification and Valuation

Performance of Valuation on Property, Business, and Intangible Assets, 2017—2018

Year	Total Valuation Reports						Tax Revenue Contribution (billion Rp)
	Property I	Property II	Business I	Business II	Intangible Assets	Total	
2017	1,707	136	237	14	2	2,096	691.86
2018	3,840	318	288	90	4	4,540	1,373.42

Notes:

Detailed criteria for Property I, Property II, Business I, and Business II are set out in Director General of Taxes Circular Letter No. SE-54/PJ/2016

Source: PERSiL Application

C. LAW ENFORCEMENT

Law enforcement implementation by DGT is an integral part of the Government's efforts to improve taxpayers compliance and achieve optimum tax revenue. With law enforcement, it is expected that tax justice could be equally upheld.

1. Audit

DGT performs tax audits, which is a series of activities to collect and process data, information, and/or evidence, aiming to assess compliance with taxation obligations and/or for other purposes in order to implement the provisions of tax legislation.

To improve the tax audit quality and enhance law enforcement through tax audits, DGT issued a policy for creating taxpayers compliance maps and tax gap analysis for each tax office in 2018. Such policy will produce a List of Priority Targets of Potential Optimization (PTPO). This is a list of taxpayers who

will be targeted for potential optimization by tax offices throughout the year, either by the form of tax counseling, supervision, or audit. Setting PTPO is of utmost importance to make sure that tax audits will not hit the wrong target and will contribute to securing tax revenue.

In selecting taxpayers from PTPO list, four variables are taken into account, namely: 1) indication of material non-compliance, 2) identification of noncompliance modus, 3) measurable tax potency, and 4) high level of collectability.

Special Audit Focus, 2018

Auditing Unit	Focus
Directorate of Tax Audit and Collection	Taxpayers with high non-compliance risk and nationally prominent.
Large Taxpayers RTO	Taxpayers with aggressive tax planning, including transfer pricing, CFC Rules, DER, and also against any incoming information, data, reports, and denunciation.
Special Jakarta RTO	

Auditing Unit	Focus
Other RTOs	Corporate taxpayers owned by prominent individual taxpayers with scattered business locations, and also against any incoming information, data, reports, and denunciation.
Large Taxpayers TO	<ul style="list-style-type: none"> Tax audits are focused on the fiscal year of 2014, 2015 and 2016 with the all-taxes audit type. Tax audits are focused on taxpayers with the following criteria: <ul style="list-style-type: none"> a. taxpayers with wide tax gaps, regardless of their participation in tax amnesty; b. prioritized on high-growth sectors; c. taxpayers with aggressive tax planning, including transfer pricing, CFC Rules, DER; d. taxpayers with relatively low CTTOR ratio; e. prioritized on taxpayers who have not been audited for the last two years.
Medium Taxpayers TO	
Tax office	<ul style="list-style-type: none"> Tax audits are focused on the fiscal year of 2014, 2015 and 2016 with the all-taxes audit type. Tax audits are focused on 3 types of taxpayers: <ul style="list-style-type: none"> - Tax Amnesty's non-participating prominent individual taxpayers, - corporate taxpayers owned by individual taxpayers above, and - corporate taxpayers with a wide tax gap.

Other DGT policy to enhance tax audit quality is the optimization of audit methods and techniques, which implemented in ways of:

- a. monitoring and evaluating audit methods, techniques and administrative compliance by Head of Audit Unit in order to minimize the risk of tax disputes from audit results;
- b. implementing asset tracing audit technique as follow up of the implementation of the Tax Amnesty Act;
- c. assessment of taxpayers compliance with the provisions of tax legislation governing Transfer Pricing, CFC Rules, and DER; and
- d. optimization of exchange of information mechanism based on Minister of Finance Regulation No. 39/PMK.03/2017 concerning Procedures for Exchange of Information Based on International Agreements.

To boost audit performance, utilization of internal data, external data, and audit supporting applications are also optimized.

Tax Audit Performance, 2018

Description	Realization
Completion (Tax Audit Report)	159,616 reports
Revenue from tax audit and collection	Rp56.36 trillion
Refund discrepancy	Rp11.58 trillion

Notes:

- There was joint KPI for extra effort revenue from audit and collection.
- Refund discrepancy is the amount of tax that could be reduced by Tax Auditors on tax refund claim in Annual Tax Return submitted by taxpayers.

Source: Directorate of Tax Audit and Collection

Audit Coverage Ratio, 2018

Taxpayers	Description	
Corporate taxpayers	Total taxpayers obliged to submit Tax Return	1,188,516 taxpayers
	Total audited taxpayers	38,405 taxpayers
	Ratio	3.23%
Individual taxpayers	Total taxpayers obliged to submit Tax Return	1,964,331 taxpayers
	Total audited taxpayers	12,235 taxpayers
	Ratio	0.62%
Overall Ratio		1.61%

Notes:

Audit Coverage Ratio is the amount of audit coverage calculated based on the ratio of audited taxpayers and number of taxpayers obliged to submit Tax Return.

Source: Directorate of Tax Audit and Collection, DGT 2018 Performance Report

2. Tax Collection

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

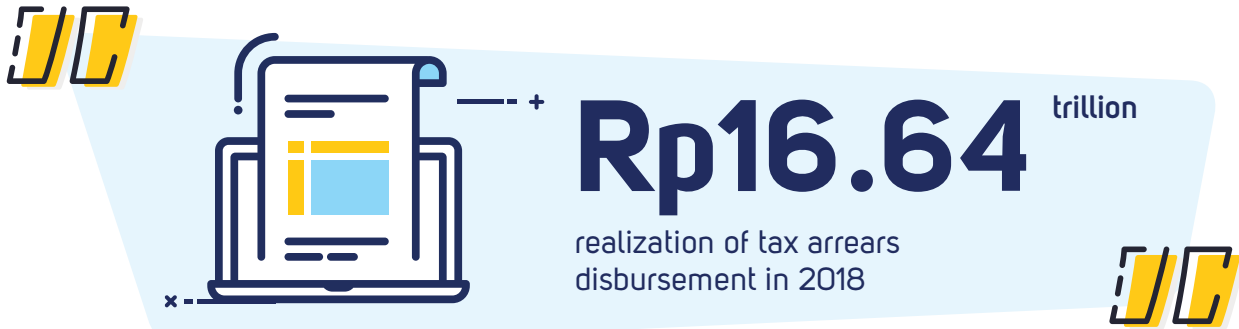
In 2018, DGT issued policies to improve tax collection quality, to be collectively implemented by all units, including:

- optimize selective and prudent tax collections;
- create a list of tax collection target;
- strengthen the understanding of the deterrent effect through various forums such as technical guidance and assistance;
- coordinate and collaborate with internal dan external parties for the purpose of supporting all tax collection activities with assistance from DGT Head Office and regional tax office;
- perform bank account freeze by optimizing the implementation of provisions regarding requests for information, evidence, or information related to accessing financial information for tax purposes; and
- accelerate the process of proposing/extending/revoking overseas travel ban for taxpayers through the e-Cegah application in collaboration with other units/agencies.

Tax Collection Performance, 2018

Action	Frequency
Reprimand Letter/Advice Letter/Notice of Distress Warrant	456,331
Notice of Seizure	18,343
Bank account freeze	4,582
Auction	333
Prevention of cross-border escape	352
Imprisonment preliminary hearing	477
Imprisonment (<i>Gijzeling</i>)	79
Total	480,467

Source: Tax Collection Performance Portal



The limited number of Tax Bailiffs is one of the obstacles for DGT in collecting tax optimally. There are still even tax offices that do not have enough Tax Bailiffs so that it impedes them from meeting the tax collection target. Tax Bailiff position is a quite risky job while it plays an important role in increasing tax arrears disbursement, so it is necessary for Tax Bailiffs to be treated specially.



Tax Bailiff of Jakarta Grogol Petamburan TO confiscated the property of taxpayers/tax bearers.

3. Preliminary Investigation

Preliminary investigation is a tax audit conducted to find out if a tax crime has already taken place or not. This kind of audit is conducted whenever there is any indication of a tax crime takes place, be it is found from case development, or information, data, reports, and denunciation analysis.

In 2018, DGT took some measures to optimize preliminary investigation which included:

- a. create a DGT and DGCE Joint Investigation Task Force;
- b. develop information systems/applications that accommodate reliable and high-quality law enforcement business process, namely:
 - 1) Application of Financial Information (AFI) to follow up issuance of Law No. 9 of 2017 concerning Stipulation of Government Regulation in lieu of Law No. 1 of 2017 concerning Access to Financial Information for Tax Purposes into Laws;
 - 2) Law Enforcement Information System (LEIS), with the Preliminary Investigation Module as one of the main modules;
- c. formulate changes on provisions in Minister of Finance Regulation No. 239/PMK.03/2014 concerning Procedures of Preliminary Investigation in Tax Crime.

DGT and DGCE Joint Investigation is one of the cooperative programs of the Ministry of Finance in a framework of 2018 DGT and DGCE Joint Program. The objective of this task force is to find any indication of tax crimes as well as custom and excise crimes that cause a loss in state revenue. The priority sectors for the Task Force's preliminary investigation in 2018 were:

- | | | |
|--|--|--|
| a. electronic and mobile phone merchant taxpayers; | c. gold and coal mining taxpayers; | e. goods consolidator exporters taxpayers. |
| b. cigarette merchant taxpayers; | d. BCEA (Beverage Containing Ethyl Alcohol) taxpayers; and | |

Apart from the Task Force's main targets, DGT in 2018 also prioritized preliminary investigation on contractors and building material merchants taxpayers. Preliminary investigation on such taxpayers is carried out from other preliminary investigation and/or other investigation case development conducted by DGT.

Preliminary Investigation Performance, 2018

Description	Total
A Initial overdue (letters)	573
B Issuance of Preliminary Investigation Warrant (letters)	527
C Settlement:	
Proposed investigation (reports)	147
Article 8 paragraph (3) of Law on General Provisions and Tax Procedures (reports)	247
Issuance of Tax Assessment Notice (letters)	3
Summary (reports)	55
Minutes of Findings (reports)	0
Total settlement	452
D Revocation of Preliminary Investigation Warrant (letters)	28
E Final overdue (letters) (A+B-C-D)	620
Extra effort revenue from preliminary investigation	Rp1.98 trillion

Notes:

- Article 8 paragraph (3) of Law on General Provisions and Tax Procedures regulates that taxpayers should reveal any misconduct.
- Notice of Tax Assessment is issued when a preliminary investigation declares no indication of any tax crime but only declares an indication of tax payables.
- A summary report is written when a preliminary investigation declares no indication of any tax crime or an individual taxpayer declared dead.
- Minutes of Finding is a summary report with potential tax payables.
- Revocation of Preliminary Investigation Warrant might happen due to:
 - change in the type of investigation from a closed one to an open one;
 - change in the unit conducting due to reorganization reason;
 - administrative errors; such as misspell in taxpayers' name or TIN; or mistake in alleged tax crime;
 - submission of Tax Amnesty Asset declaration paper prior to submission of Preliminary Investigation Warrant.

Source: Directorate of Law Enforcement

4. Investigation

Tax crime investigation is a series of actions to find and gather evidence to solve a tax crime and find the suspect. Tax crime investigation is the last resort in law enforcement as mandated by the regulations.

Several measures taken by DGT in 2018 to support tax investigation were :

- a. handle taxpayers with high-risk Overpayment Tax Returns carefully;
- b. focus on Income Tax obligations;
- c. intensify tax-crime-investigation derived Money Laundering Investigation;
- d. focus more on corporation tax crime investigation;
- e. intensify asset tracing in every investigation to facilitate recovery to state revenue losses;
- f. organize training (workshops) for judges to provide adequate understanding regarding tax provisions;
- g. intensify coordination with Coordinators of Civil Servant Investigator (CSI) from the Indonesian National Police and Attorney Office to support successful law enforcement; and
- h. intensify support from digital forensic officers in every investigation for findings maximization and better prosecution.

Investigation Performance, 2018

Description	Total
Issuance of Investigation Warrant	146
Investigation findings submitted to Attorney	
Completed investigation findings as declared by Attorney and other equivalent	127
State revenue loss	Rp1,271 billion
Sentenced files	
Sentenced defendants	57
State revenue loss	Rp1,727 billion
Crime penalties	Rp3,511 billion

Notes:

Investigation findings equivalents are terminated investigation for the sake of state revenue, as referred to in Article 44B of Law on General Provisions and Tax Procedures.

Source: Directorate of Law Enforcement



337

employees appointed Civil Servant Investigator throughout 2018.

Thus it will encourage DGT's law enforcement function.



5. Digital Forensic

Digital forensic is technique or method dealing with electronic data; i.e retrieving, processing, analyzing, reporting and storing; so that information generated can be legally accounted for. DGT conducts digital forensic as supporting

element to tax audit, preliminary investigation, tax crime investigations, or other activities in need.

This activity kickstarted in 2016, after the establishment of Sub Directorate of Forensics and

Evidence at Directorate of Law Enforcement as an echelon III unit at DGT Head Office level that assumes digital forensic functions. By the year 2017, almost all regional tax offices had implemented digital forensic.

Digital Forensics Performance, 2018

Description	Head Office Level	RTO Level
Digital Forensic Task Implementation Report (DFTIR) – beginning balance	73	89
Issuance of Digital Forensic Assignment Letters for:		
Audit	0	145
Preliminary investigation	86	155
Investigation	10	6
DFTIR Settlement	(154)	(244)
DFTIR ending balance	15	151

Source: Directorate of Law Enforcement

D. TAX DISPUTES SETTLEMENT

Judicial Process of Tax Administration

Administration of Impartial Justice in DGT	Partial Justice in Tax Court and Supreme Court
<ul style="list-style-type: none"> • Objection • Correction • Deduction • Annulment • Cancellation of tax assessment 	<ul style="list-style-type: none"> • Appeal • Lawsuit

1. Objection, Correction, Deduction, Annulment and Cancellation

In the implementation of provisions on tax law and regulations, there are several legal measures could be taken by taxpayers if they disagree with the tax assessment, namely:

- a. tax objection over Notice of Tax Underpayment Assessment, Notice of Additional Tax Underpayment Assessment, Notice of Nil Tax Assessment, Notice of Tax Overpayment Assessment, Notice of Land and Building Tax (LBT) Payable, Notice of LBT Assessment, and other withholding tax by third parties;
- b. correction of notice of tax assessment, Notice of Tax Collection, and decrees for any error in writing, miscalculations, and mistake in the application of certain provisions of tax law and regulations;
- c. deduction or annulment of administrative penalties either due to taxpayers' errancy or inadvertent;
- d. deduction or cancellation of the incorrect notice of tax assessment;
- e. deduction or cancellation of incorrect Notice of Tax Collection;
- f. deduction of administrative penalty for LBT;
- g. deduction of principal LBT payable; and
- h. cancellation of tax audit result or Notice of Tax Assessment due to absence of Notification of Tax Audit Finding or absence of closing conference.

In 2018, DGT settled 152,494 tax disputes as described in the table below. There was an increase of tax dispute settlement in 2018 by 52.37 percent compared to 2017 with a total of 100,081 tax dispute settlements.

Settlement on Objection, Correction, Deduction, Annulment, and Cancellation of Notice of Tax Assessment Performance by Type of Taxes, 2018

Type of Services	Income Tax	VAT/Sales Tax on Luxury Goods	Land and Building Tax	Collection Interest	Others	Total
Correction	344	263	29	16	19	671
Objection	3,889	8,211	309	-	9	12,418
Deduction of Principal	-	-	589	-	1	590
Deduction or Annulment of Administrative Penalties	65,230	40,520	380	1,403	524	108,057

Type of Services	Income Tax	VAT/Sales Tax on Luxury Goods	Land and Building Tax	Collection Interest	Others	Total
Deduction or Cancellation of Notice of Tax Assessment	843	1,793	334	15	17	3,002
Deduction or Cancellation of Notice of Tax Collection	15,489	9,587	165	2,285	120	27,646
Cancellation of Tax Audit Results/Notice of Tax Assessment resulted from Tax Audit	46	64	-	-	-	110
Total	85,841	60,438	1,806	3,719	690	152,494

Source: Directorate of Tax Objections and Appeals

2. Appeal and Lawsuit

In relation to tax disputes in the partial administrative court process, taxpayers can only file appeals and lawsuits to Tax Court. Appeals are submitted based on the Decree of Objection, while the lawsuits can be filed by taxpayers or tax bearers against:

- a. execution of Coerce Warrant, Notice of Seizure, or Auction Announcement;
- b. issuance of an overseas travel ban for the purpose of tax collection;
- c. the decision related to the execution of tax decision, other than those stipulated in Article 25 paragraph (1) and Article 26 of Law on General Provisions and Tax Procedures; or
- d. issuance of the notice of tax assessment or decision on tax objection that is not in accordance with the procedures set out in tax law provisions.

In 2018, there were a total of 9,657 requests which comprise of 7,772 appeals and 1,885 lawsuits. This number rose significantly by 74.53 percent compared to previous year at 5,533 requests.

Number of Appeals and Lawsuits Based on Request Accepted by Tax Court, 2017—2018

Type of Request	2018	2017
Appeals	7,772	4,198
Lawsuits	1,885	1,335
Total	9,657	5,533

Source: Directorate of Tax Objections and Appeals

Despite the fact that the number of appeals and lawsuit increased in 2018, on the contrary, the number of disputes decided by the Tax Court decreased by 14,87 percent (7,088 verdicts in 2017, 6,034 verdicts in 2018).

Decision on Appeal and Lawsuit Based on Verdicts Accepted by DGT, 2018

Verdict	Appeal	Lawsuit	Total
Rejected	872	498	1,370
Partially Granted	1,094	43	1,137
Fully Granted	2,162	600	2,762
Cancelled	3	73	76
Removed from Dispute Lists	48	19	67
Unacceptable	351	260	611
Added	10	1	11
Total	4,540	1,494	6,034
Correcting Errors in Writing and/or Calculation	224	17	241

Notes:

A verdict on Correcting Errors in Writing and/or Calculation is considered as a verdict which revises prior verdict.

Source: Directorate of Tax Objections and Appeals

Based on the table above, verdicts with categories of *Rejected*, *Removing from Dispute Lists*, *Unacceptable*, and *Added*, show that DGT won in 2,059 out of 6,034 cases. In *Partially Granted* verdicts, some of the dispute materials proposed by taxpayers were rejected by a panel of judges in Tax Court (DGT won partially).

Some of the challenges faced by DGT in the trial process at the court level were:

- dissenting opinions between Tax Court panel of judges and DGT on objects that can be appealed or sued;
- differences between the panel of judges in fulfilling the formal requirements for filing appeals and claims;
- differences in interpretation of several tax provisions which resulted in DGT's losses; and
- the panel of judges still takes into account newly submitted evidence by the Appellant or Plaintiff at the time of the hearing. This is due to the lack of provision synchronization of Article 26A of Law on General Provisions and Tax Procedures with provisions of Article 78 of Tax Court Law so that tax officers' correction is canceled because in evidence testing process at the hearing.

DGT has implemented strategies to overcome the problems in the appeal and lawsuit process among others:

- establish a harmonization forum to formulate regulations by involving all stakeholders to improve understanding and minimize interpretational differences;
- introduce additional monitoring menu of Tax Court Secretariat data on DGT's information system to assist DGT in preparing for hearings; i.e, monitoring taxpayers' appeals or lawsuits;
- develop Tax Dispute Database application that contains database of taxpayers' legal remedies, Tax Court verdicts, and Case Review verdicts from Supreme Court, which can be accessed by DGT employees for case mirroring;

- d. improve court officers' litigation capacity through education and training, in-house training, and focus group discussions for certain cases;
- e. establish a permanent team with special expertise to represent DGT in certain cases; and
- f. provide inputs to the relevant DGT units about issues that emerge at the hearing, e.g. regarding the existence of regulations that still need to be emphasized.

3. Case Review

Despite the fact that decisions on appeals or lawsuits from Tax Court are final and legally binding, both taxpayers and DGT have the rights to take extraordinary legal attempts to the Supreme Court, known as Case Review. Case Review can be submitted within a maximum period of three months since a decision has been delivered by a Tax Court.

Appeal or lawsuit verdicts from Tax Court could be proposed for Case Review by taxpayers and DGT for the following reasons:

- a. Tax Court verdicts are based on counterparts' falsity or deceit which is revealed after the cases had been ruled or based on false evidence as declared by the judges;
- b. Findings of a new decisive written evidence, of which would lead a different decision if it priorly known ;
- c. grants of something not demanded nor more than demanded; except for things that have been decided under the Article 80 paragraph (1) letter b and c of Tax Court Law;
- d. part of a lawsuit which yet to be decided without consideration; and
- e. a verdict which is clearly not in accordance with applicable law and regulations.

DGT submit Memory of Case Review as a proposal for Case Review to Supreme Court. On the other hand, should there be Reviews proposed by taxpayers, DGT is obliged to respond it with Counter-Memory of Case Review.

DGT submitted 2,932 Memory of Case Review and 1,356 Counter-Memory of Case Review in 2018 and received 3,249 Case Review Decisions from Supreme Court. Most of the decisions received by DGT in 2018 mostly came from the ones received and submitted for Case Reviews by DGT from 2013 to 2017.

Memory of Case Review and Counter-Memory of Case Review Submitted by DGT, 2018

Type of Taxes	Memory of Case Review	Counter-Memory of Case Review	Total
Income Tax	824	397	1,221
VAT & Sales Tax on Luxury Goods	1,968	836	2,804
Land & Building Tax	33	29	62
Others	107	94	201
Total	2,932	1,356	4,288

Source: Directorate of Tax Objections and Appeals

Decision on Case Review Accepted by DGT, 2018

Applicant	Decision			Total
	Rejected	Granted	Unacceptable	
DGT	2,433	85	12	2,530
Taxpayers	393	284	42	719
Total	2,826	369	54	3,249

Source: Directorate of Tax Objections and Appeals

E. OTHER DISPUTES SETTLEMENT AND GRANTING OF LEGAL ASSISTANCE

Throughout 2018, generally there was a surge of taxpayers' resistance by way of pressing charges against tax officers, filing pretrial for determining suspect by Civil Servant Investigator (CSI), filing judicial review; to Constitutional Court and/or Supreme Court; by taking advantage of loopholes in very complex tax legislation.

Throughout 2018, DGT handled:

103

cases

7

requests for
judicial review

364

advocacies on
subpoena by
law enforcement
officials

145

legal opinions



1. Case Handling

There are two types of case handled by DGT, namely, in-court cases (litigation) and off-court cases (non-litigation). Litigation cases include penal lawsuits, pretrial, disputes on state property, state administrative and bankruptcy lawsuit, including handling of Ombudsman report, and arbitration.

Some highlighted or specially-treated cases in 2018 described as follows:

a. Palembang Case

This lawsuit was filed by Teddy Effendi, the acquitted defendant in a tax crime case. Based on the acquittal, Teddy Effendi pressed charge against DGT by demanding compensation of more than Rp2.5 trillion. Palembang District Court Panel of Judges granted Teddy Effendi's lawsuit and sentenced DGT to pay compensation of more than Rp606 billion. Afterward, based on the verdict, DGT appealed to Palembang High Court and the Panel of Judges at Palembang High Court decided to overrule the decision of the District Court in its entirety. The case is then processed for cassation.

b. Sibolga Case

Agusman Lahagu is a prisoner who is sentenced for twenty years in prison after found guilty for the premeditated murder of Sibolga TO employees at Gunung Sitoli. Agusman Lahagu sued DGT on the basis of Final Report of Examination Results (FRER) from North Sumatra Representative Ombudsman who confirmed maladministration by DGT employee. Agusman Lahagu demanded material damages of Rp1,460,000,000.00. In addition, he also pressed charges against former Director General of Taxes and several employees, asked compensation of Rp100 billion. In the end, the FRER was revoked by the Central Ombudsman and following the revocation, the Panel of Judges at Sibolga District Court also rejected the suit in its entirety.

c. Positive Fictional Dispute

This legal remedy emerged since the enactment of Law No. 30 of 2014 concerning Government Administration. Positive fictional principle rules that a decision and/or action is considered legally granted if it is not stipulated and/or not carried out within the time limit regulated by the legislation, with no later than ten working days after the request is fully received by government agencies and/or officials. This request is submitted to the State Administrative Court (SAC) and undergone a quick examination, which lasts no longer than 21 days after the request is registered.

DGT had handled and won three positive fictional disputes, two in Jakarta SAC and the other one is in Surabaya SAC.

To mitigate the implementation risk of this positive fictional principle, DGT Head Office has provided guidance to all internal units.

d. Pretrial

The number of pretrial request handled by DGT had increased from 5 cases in 2017 to 13 cases in 2018, all of which were regarding the determination of suspects. In general, the argument used by taxpayers is:

- 1) General – Special Investigation Warrant deemed ambiguous;
- 2) the principle of *ultimum remedium* in law enforcement for tax crime;
- 3) provisions on prosecution expiration (Article 40 of Law on General Provisions and Tax Procedures) deemed confusing with provisions on tax determination expiration (Article 13 of Law on General Provisions and Tax Procedures);
- 4) notification of preliminary investigation extension period which is not notified to the taxpayers;
- 5) confiscation of evidence used as a basis for determining a suspect.

e. Ombudsman

In 2018, there were 15 tax-audit-related Ombudsman reports and no maladministration has been done by DGT. As a response to a higher number of taxpayer reports to Ombudsman, DGT Head Office had instructed all units to carry out risk mitigation efforts on reports of alleged maladministration. With regards to taxpayers' legal efforts using Ombudsman FRER, Central Ombudsman has confirmed that Ombudsman FRER cannot be used as material or basis for police reports and lawsuits from taxpayers or other parties, both civil, state administration, as well as other legal remedies.

2. Legal Advocacy

In 2018, DGT provided 364 legal advocacies upon subpoenas from other law enforcers across various institutions such as Police, Public Prosecution Office, Corruption Eradication Commission, Courts, and others. Most of these subpoenas required DGT employees as witnesses and experts. Meanwhile, for employees who were determined as suspects/defendants, DGT legal assistance unit provides counseling and monitoring the case.

3. Legal Opinion

DGT provided legal opinion to subordinate offices throughout 2018, the main objects can be classified as follows:

- | | | |
|--|---|--|
| a. drafting of Law, Government Regulation in Lieu of Law, Government Regulation, Minister of Finance Regulation, and Director General of Taxes Regulation; | understanding, contracts and cooperation agreements between DGT and other institutions; | e. legal risk mitigation for implementing DGT strategic programs such as the development of DGT information technology systems (the core tax system), urgent regulations drafting, plans for collection and audit. |
| b. drafting of the memorandum of | c. request for a legal opinion regarding tax collection and tax crimes investigation; | |
| | d. legal opinion on taxpayer cases, follow-up on decisions and summons; | |

4. Judicial Review

Throughout 2018, seven new judicial review requests that were being handled by the DGT, both for cases in Constitutional Court and Supreme Court.

List of Judicial Review Cases Handled by DGT, 2018

No.	Case Number	Subject Matter of Request	Status
Constitutional Court			
1.	63/PUU-XV/2017 dated September 5, 2017	Judicial review on Article 32 paragraph (3) letter a of Law on General Provisions and Tax Procedures	Partially granted
2.	102/PUU-XV/2017 dated December 22, 2017	Judicial review on Article 1, Article 2, and Article 8 of Law No. 9 of 2017 concerning Access to Financial Information for Tax Purposes	Entirely rejected (Won)
3.	3/PUU-XVI/2018 dated 3 January 2018	Judicial review on Article 4 paragraph (1) and paragraph (2) of Land and Building Tax Law	Entirely rejected (Won)
4.	10/PUU-XVI/2018 dated February 6, 2018	Judicial review on Article 9 paragraph (2), Article 13 paragraph (1), Article 13 paragraph (3) letter c of Law on General Provisions and Tax Procedures, and Article 9 paragraph (9) of Law on VAT and Sales Tax on Luxury Goods	Entirely rejected (Won)
5.	19/PUU-XVI/2018 dated March 5, 2018	Judicial review on Article 6 paragraph (1) and paragraph (2) of Land and Building Tax Law	Entirely rejected (Won)

No.	Case Number	Subject Matter of Request	Status
Supreme Court			
1.	05 P/HUM/2018 dated January 3, 2018	Judicial review on Ministry of Finance Regulation No. 252/PMK.011/2012 regarding LNG VAT is included in the type of goods not subjected to VAT	Fully granted (Lost)
2.	32 P/HUM/2018 dated May 23, 2018	Request for Judicial Review Rights on Ministry of Finance Regulation No. 116/PMK.010/2017 concerning Staple Goods which are Not Subjected to VAT	In process

Source: Directorate of Tax Regulations II

F. TAX SERVICE

1. Information and Complaint Services (Contact Center Kring Pajak 1500200)

The function of the DGT contact center, also known as Kring Pajak 1500200, is carried out by a structural unit called DGT Information and Complaints Service Office (ICSO). The contact center serves as an information service provider and public channel to submit complaints regarding taxation.

Throughout 2018, Kring Pajak 1500200 received 659,494 inbound calls, with 633,530 calls or 96.06 percent were successfully answered by agents/officers. Kring Pajak 1500200 also made outbound calls or deliveries of information to taxpayers for

non-filer campaigns. The campaign aims to remind taxpayers who have not submitted their annual Income Tax Returns in the last five years, as well as billing support campaigns by persuading taxpayers who received Notice of Tax Collection or Notice of Tax Assessment to make payments before the maturity date.

Through the outbound calls, Kring Pajak 1500200 successfully followed up 152,025 taxpayers' data with the amount of tax arrears disbursement of Rp68.60 billion.

ICSO Inbound Call Performance, 2018

Type of Services	Type of Services	Answered Calls	Answered Calls (%)
Information	401,880	390,550	97.18
Electronic Application	197,400	187,193	94.83
Complaint	60,214	55,787	92.65
Total	659,494	633,530	96.06

Source: Information and Complaints Service Office





Ahmad Hidayah, an agent of DGT ICSO, was presenting at the 13th Annual Contact Center of the World Top Ranking Performers Awards in Prague.

Trending Topic of Kring Pajak 1500200 Service by Phone, 2018

#1 Service Transfer
#2 Procedure for Filling and/or Submitting e-Faktur (e-tax invoice)
#3 DGT Online
#4 Tax Identification Number Validation
#5 e-Tax Error

Source:
Information and Complaints Service Office

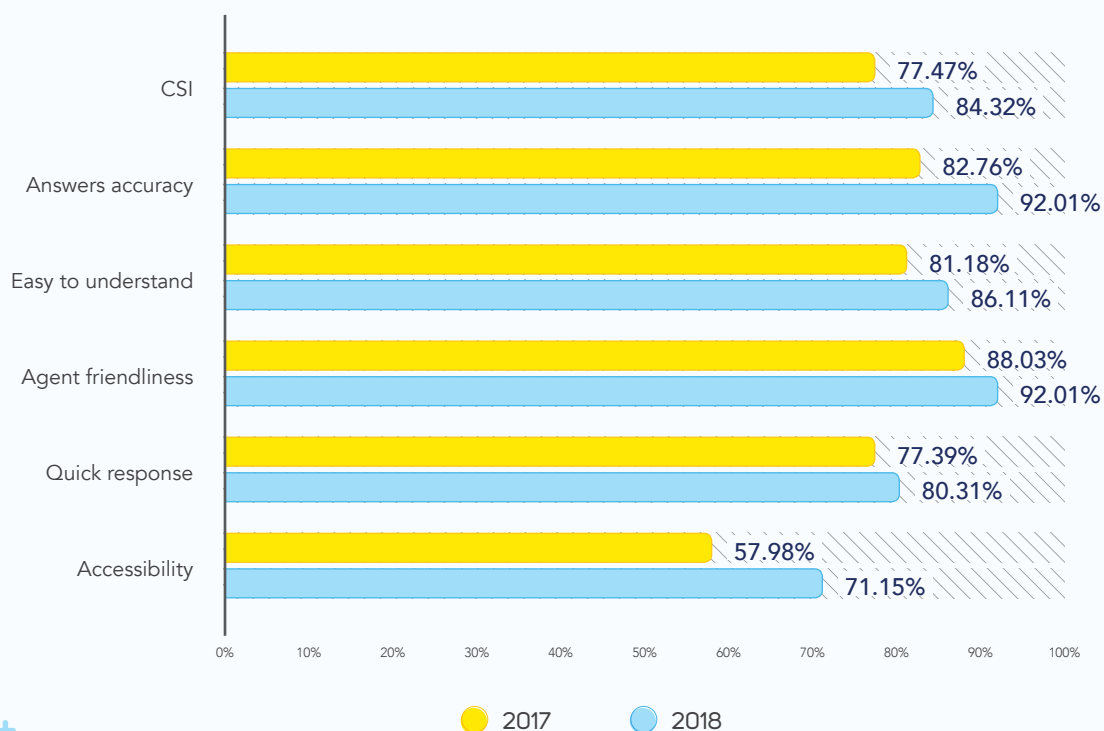
Performance of Kring Pajak 1500200 Information Service through Social Media, 2017—2018

Service Channel	Service Handled	
	2018	2017
Twitter @kring_pajak	79,811 interactions	29,000 interactions
Email via informasi@pajak.go.id	8,520 emails	4,690 emails
Live chat via www.pajak.go.id website	49,599 sessions	33,835 sessions

Source: Information and Complaints Service Office

In 2018, DGT conducted another customer-satisfaction-level survey toward Kring Pajak 1500200 service. Parameters used in this survey namely: 1) accessibility or easiness to contact Kring Pajak 1500200 by phone; 2) agents' responsiveness in responding the calls; 3) agent's courtesy in answering the calls; 4) agents' clarity in explaining matters; and 5) agents' accuracy in answering a question.

Satisfaction Survey on Kring Pajak 1500200 Service, 2018



Notes:

- The survey was conducted independently by Information and Complaints Service Office.
- CSI: Customer Satisfaction Index or average index of public satisfaction with the services.

Source: Information and Complaints Service Office

From all the five parameters surveyed, Kring Pajak 1500200 scored 84.32 percent on Customer Satisfaction Index (CSI). In 2017, Kring Pajak 1500200 scored 77.47 percent on CSI. The major contributor that boosted CSI score in 2018 was accessibility, which was increased by 13.17 percent compared to 2017. However, accessibility still scored the lowest from the other four parameters. To improve the accessibility issue, DGT will strive to promote non-telephone service channels to the public and provide the adequate number of officers/agents.

Number of Kring Pajak 1500200 Agents, 2018

Agents	Total (people)
Inbound Call	117
Outbound Call	12
Social Media	8
Live Chat	14
Total	151

Source: Information and Complaints Service Office

2. Tax Service User Satisfaction Survey

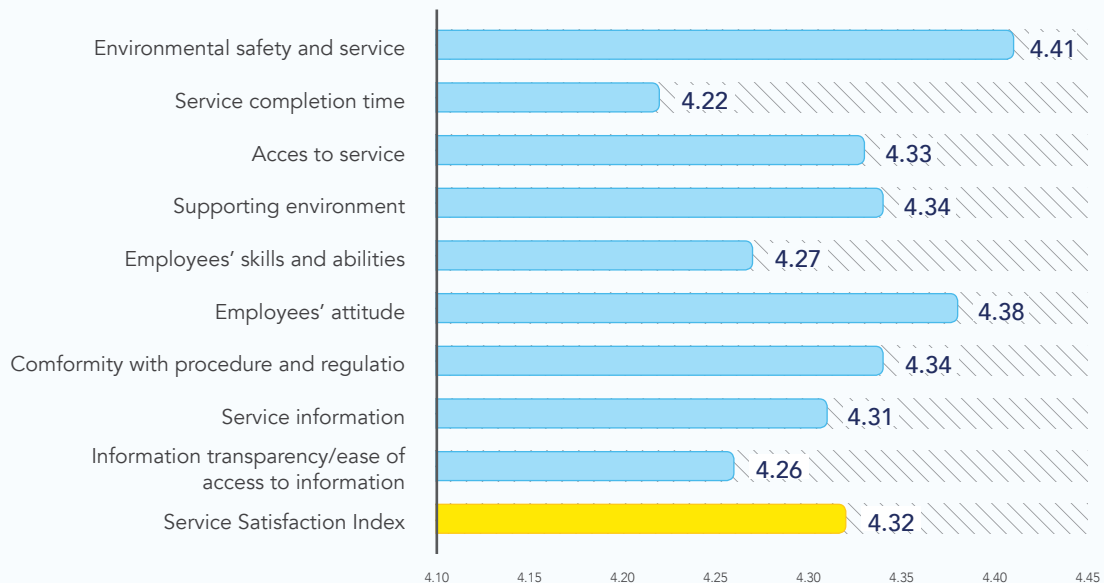
Service performance needs to be assessed by public institutions to get useful feedback from users in order to continuously improve services. Tax Service User Satisfaction Survey is conducted annually and the results are used as an indicator of tax service performance.

Ministry of Finance in collaboration with Gadjah Mada University conducted 2018 Customer Satisfaction Survey. The objective of this survey is to evaluate customer satisfaction with the Ministry of Finance service in general and across echelon I units in particular based on the quality of service and customer satisfaction.

There are eleven aspects of service being used to measure customer satisfaction with the service from Ministry of Finance according to the Law No. 25 of 2009 concerning Public Services, as well as 62 types of services that became survey objects according to the duties and functions of echelon I units. Types of services related to DGT's tasks and functions assessed in this survey are:

- a. request for Fiscal Certificate;
- b. request for Book-Transfer due to tax overpayment or because of incorrect or unclear information in the Tax Payment Slip;
- c. request for Tax Identification Number registration; and
- d. request for the confirmation of taxable person for VAT purposes.

**DGT Service Satisfaction Index Based on
Ministry of Finance Customer Satisfaction Survey, 2018**



Notes:

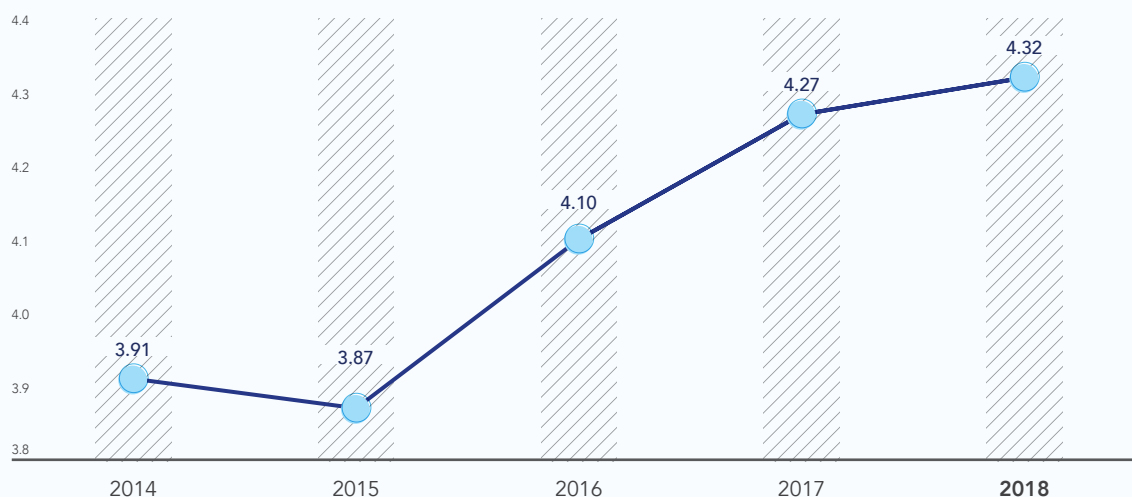
- 480 respondents, consisting of 106 individuals and 374 representatives of institutions/companies.
- Distribution of the respondents are spread out across Medan, Batam, Jakarta, Surabaya, Balikpapan, and Makassar.

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

Based on the Ministry of Finance Customer Satisfaction Survey in 2018, DGT obtained a service satisfaction index of 4.32 on a 5-point scale or up 0.05 over 2017's result. Every aspect of DGT's surveyed services exceeds critical limit (score 4). A similar result happens to the analysis per type of service, the satisfaction index exceeds the critical limit.

Out of all types of DGT services, "Service Completion Time" got the lowest score, which shows that this service should be prioritized for improvement to boost customer satisfaction in the future.

DGT Service Satisfaction Index, Based on Ministry of Finance Customer Satisfaction Survey, 2014—2018



Notes: 5-point scale

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

The next service performance assessment took place in 2018 through Tax Service Satisfaction Survey conducted by DGT and PT Sigma Research Indonesia. In this survey, DGT obtained a service satisfaction index score of 3.41 (likert scale 1-4) or equivalent to 85.17 on a 100-point scale. The result also indicates that respondents feel satisfied with DGT services.

DGT Service Satisfaction Survey Result, 2018

Surveyed Aspects	Score
Information access	3.38
Human resources	3.42
Standard operating procedures	3.41
Facilities	3.42
Service Satisfaction Index	3.41

Notes:

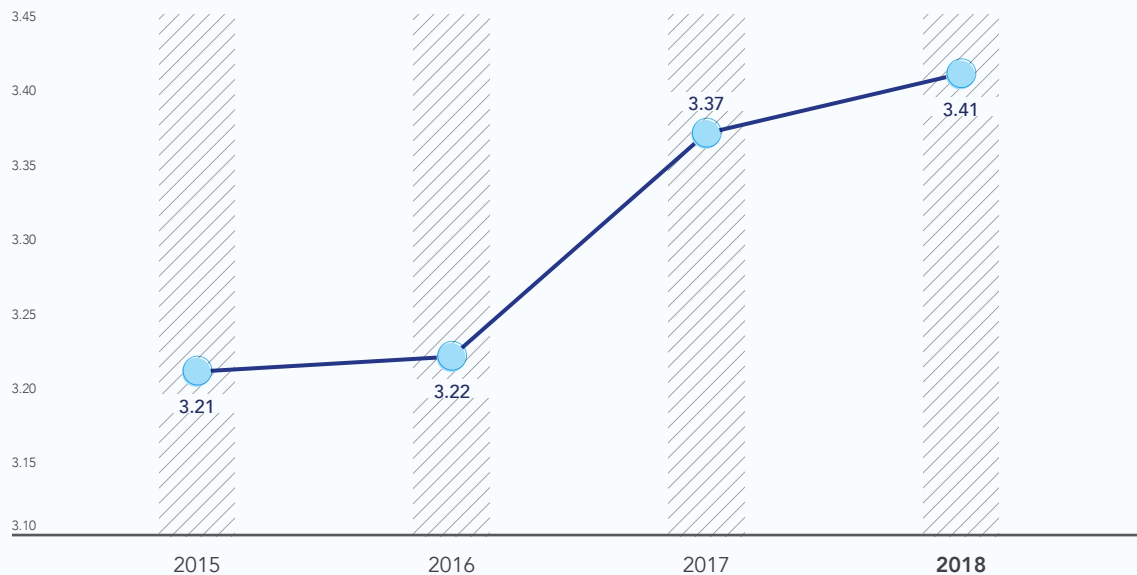
- There was a total of 8,050 taxpayers as respondents across 33 regional tax offices.
- Likert scale 1-4

Source: National Final Report on Survey of Service Satisfaction and Effectiveness of Dissemination and Public Relations 2018.

HR and facilities aspects scored higher index value compared to the other two aspects. While the focus of improvements recommended by this survey is as follow:

- a. consultancy services at front line help desk help taxpayers obtain tax information;
- b. friendly and polite service from tax officers;
- c. communicative tax officers in explaining tax information;
- d. capable tax officers in providing appropriate solutions in line with applicable regulations;
- e. consistency of tax officers in providing a solution to a single problem; and
- f. clear and easy to understand the procedure in each type of service.

Tax Service Satisfaction Index, 2015—2018



Notes:

- DGT Service Satisfaction Measurement Survey was not conducted in 2014.
- Likert scale 1—4

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

G. TAX DISSEMINATION

To boost tax revenue, taxpayers compliance, and public awareness, DGT established a series of dissemination topics in 2018 namely:

- a. raising tax awareness for non-registrant individuals who in fact already meet subjective and objective requirements;
- b. enhancing tax knowledge and skills for taxpayers as a part of the supervisory function to support tax revenue and enhance compliance;
- c. increasing utilization of electronic services for taxpayers in fulfilling their tax obligations; and
- d. raising public tax awareness in general and young generation in particular;

Recapitulation of Tax Dissemination Activities, 2018

No.	Activities	Frequency
1.	Tax dissemination for treasurers	2,244
2.	Tax dissemination for future taxpayers (1st – 3rd grade elementary school students)	44
3.	Tax dissemination for future taxpayers (4th – 6th grade elementary school students)	120
4.	Tax dissemination for future taxpayers (college students)	341
5.	Tax dissemination for future taxpayers (7th – 9th grade junior high school students)	1,289
6.	Tax dissemination for future taxpayers (10th – 12th grade senior high school students)	600
7.	Tax dissemination for potential taxpayers	1,554
8.	Tax dissemination for teachers/lecturers	131
9.	Tax dissemination for private employers	330
10.	Tax dissemination for corporate taxpayers	3,126
11.	Tax dissemination for newly registered taxpayers	6,467
12.	Tax dissemination for taxpayers with certain amount of gross income	3,196
13.	Tax dissemination for individual taxpayers with certain segmentation	867
14.	Tax dissemination for (employee) individual taxpayers through employers	4,729
15.	Tax dissemination for individual taxpayers who perform independent personal services	2,816
16.	Tax dissemination on rights and obligations of treasurers	1,701
17.	Tax dissemination on rights and obligations of potential taxpayers	2,326
18.	Tax dissemination on the rights and obligations of taxpayers within a certain sector or business classification	1,668
19.	Tax dissemination on Income Tax for taxpayers with gross income not exceeding Rp4.8 billion	1,762
20.	Tax dissemination on Tax Amnesty	16
Total		35,327

Source: Directorate of Tax Dissemination, Services and Public Relations



Tax Class

Tax dissemination activity with a face-to-face method for limited participants, regularly held in tax offices or tax services, dissemination & consultation offices.

17,947

**Tax Classes
held throughout 2018**



Source: Dissemination Application as of May 10, 2019



From all of BDS program participants in 2018,

there were **8,135** participants or **29.41%** who participated in further training through Tax Class.



Source: Directorate of Tax Extensification and Valuation

1. 2018 Inclusion Week

Tax awareness culture must be instilled early on through education to shape the nation's generation who loves and defends the country by implementing tax rights and obligations. Indonesia's demographic bonus in 2010-2045 must also be used to prepare the young generation who have character, competencies, and able to compete with the outside world so that the demographic bonus will make the nation prosper.

Reflecting upon the thoughts, DGT implemented Tax Awareness Inclusion strategy in Education by collaborating with the ministries in charge of education in order to increase tax awareness of students, teachers, and lecturers by incorporating tax awareness materials in curriculum, learning, and books.

In 2018, Tax Awareness Inclusion in Education campaign was carried out in the form of 2018 Inclusion Week, a series of tax awareness literacy activities held over the course of the week aimed at students ranging from elementary school, junior high school, senior high school, and college level.

2018 Inclusion Week Activities

Date	Events	Participants	Location
August 15 to October 31	Tax Awareness Folk Song Contest	31 people	DGT Head Office
	Tax Awareness Curriculum-Making Competition	26 participants from universities	
November 5	Book Review	275 DGT employees/public	DGT Head Office
November 6	News Writing Workshop	120 college students	DGT Head Office
November 7	Close to MSMEs Workshop	17 people from ministries/ institutions which managed MSMEs	DGT Head Office
November 8	Gallery Visit	50 elementary school students	DGT Head Office

Date	Events	Participants	Location
November 9	<i>Pajak Bertutur</i> (Teaching/public lecture activities simultaneously held by DGT units throughout Indonesia)	89,373 students	Schools/universities/ offices in the respective area of units
	The signing of MoU and Cooperation Agreement on Tax Awareness Inclusion between Ministry of Finance and Ministry of Education and Culture, Ministry of Research, Technology and Higher Education, Ministry of Religious Affairs, Ministry of Home Affairs, and Indonesian Institute of Sciences.	-	DGT Head Office

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



Pajak Bertutur event in SMA Negeri 5 Balikpapan by Kalimantan Timur dan Utara RTO.

2. Tax Dissemination Effectiveness Survey

To measure the effectiveness of tax disseminations, DGT conducted another Tax Dissemination Effectiveness Survey in 2018 with PT Sigma Research Indonesia. The survey was conducted using interviews method with structured questions (questionnaires). Survey locations cover 33 regional tax offices throughout Indonesia, involving 8,050 taxpayers and 330 non-taxpayers who are future taxpayers, potential taxpayers, and community leaders.

Three aspects being measured in this survey, namely dissemination material, dissemination officers, and comprehension of taxation. Aside of measuring the aspects above, this survey is also expected to provide information on type/theme of dissemination needed, method/medium preferred, as well as respondents' opinion to enhance the quality of future dissemination.

In the survey, DGT scored 81.53 and 78.65 on dissemination effectiveness index based on the assessment by taxpayer respondents and non-taxpayer respondents respectively.

Tax Dissemination Effectiveness Survey Result, 2018

Measured Aspects (Weight)	Score	
	Taxpayer Respondents	Non-Taxpayer Respondents
Dissemination materials (40%)	84.00	82.02
Dissemination officers (40%)	84.27	81.54
Tax comprehension (20%)	71.11	66.12
Dissemination Effectiveness Index	81.53	78.65

Notes:

There was a total of 8,380 respondents, consisting of both taxpayers and non-taxpayers
 Source: National Final Report on Survey of Service Satisfaction and Effectiveness of Dissemination and Public Relations 2018.

Top 3 Respondents' Preference Regarding the Implementation of Tax Dissemination

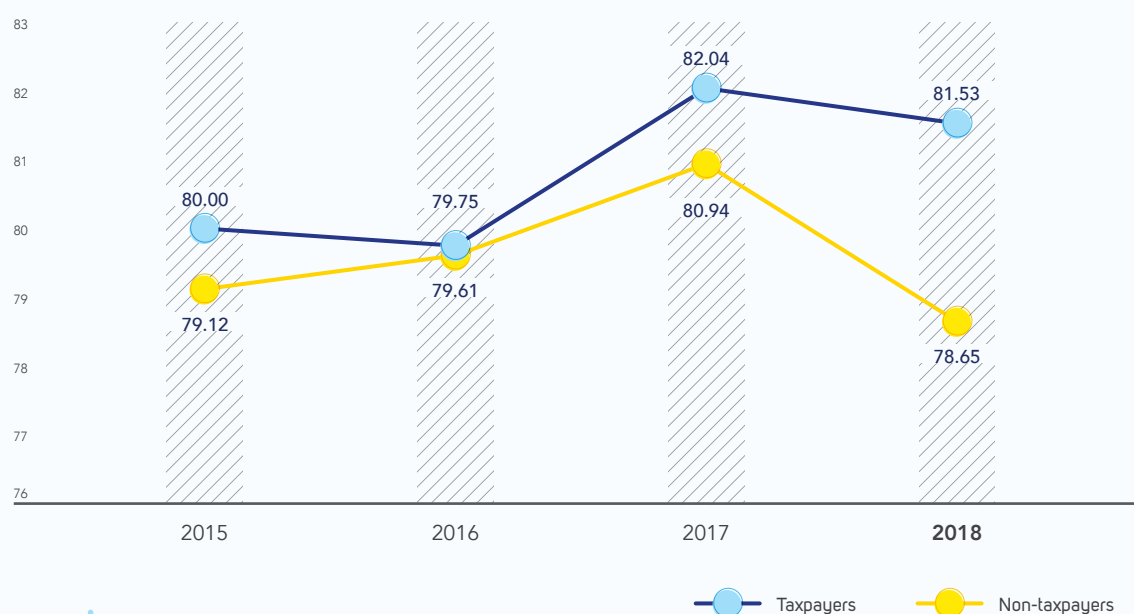
Questions	Questions	
	Taxpayers	Non-taxpayers
Dissemination media:		
- The most convenient	#1 Face to Face #2 Phone #3 Email	#1 Face to Face #2 Social Media #3 Phone
- The most important	#1 Face to Face #2 Phone #3 Email	#1 Face to Face #2 Social Media #3 Phone
Channels to obtain tax information:		
- The easiest	#1 Face to Face #2 Email #3 Social Media	#1 Face to Face #2 Social Media #3 Email
- The most preferred	#1 Face to Face #2 Email #3 Social Media	#1 Face to Face #2 Social Media #3 Email
Dissemination topics with the highest participation rate	#1 Electronic applications #2 Procedure for filling tax return #3 Rights and obligations of Taxpayers	#1 Mechanism for filing a tax return #2 Electronic applications #3 Procedure for taxable person for VAT purposes registration
Suggested topics for next year dissemination	#1 General taxation dissemination #2 Tax regulations #3 Transparency of tax money	#1 General taxation dissemination #2 Existing topics are good enough #3 Transparency of tax money

Source:

National Final Report on Survey of Service Satisfaction and Effectiveness of Dissemination and Public Relations 2018

DGT will strive continuously to meet people's expectations and demands. The survey implied that some improvements need to be done, namely DGT's ability in composing an attractive and easy-to-comprehend dissemination material and officers' ability in conveying message. Meanwhile, according to the non-taxpayer respondents, DGT should prepare better materials and better officers. The dissemination material needs to be easier to understand, more attractive and more up-to-date. Furthermore, it is also recommended that dissemination officers need to be looked better and do better in answering people's question.

Tax Dissemination Effectiveness Index Based on Type of Respondents, 2015—2018



Source: National Final Report on Survey of Service Satisfaction and Effectiveness of Dissemination and Public Relations 2018

H. INTERNATIONAL TAXATION

1. Tax Treaty

With the rapid development of the global economy, it is simply impossible for countries around the world to isolate themselves from the international relationship. Moreover, the phenomenon also increases trade and investment between countries.

Due to the vast development of cross-border transactions, international taxation issue has become the center of attention. Entrepreneurs are particularly

concerned about international taxation to ensure their rate of return on investment. Meanwhile, the Government also has an interest in international taxation in order to safeguard and secure state revenues from all kind of tax evasion and avoidance.

Therefore, in order to provide legal certainty related to international taxation issues, the government is required to create a special set of legal instruments

(lex-specialis) that regulates the taxation rights of each country to avoid double taxation caused by conflicts in implementation of different tax provisions from two states involved (juridical double taxation).

Based on the provisions in Article 32A of Income Tax Law, the Government is authorized to conclude agreements with other country's governments in order to prevent double

taxation and tax evasion. The agreement is stipulated in a bilateral agreement between the Indonesian Government and the government of partner countries known as the Double Tax Convention (DTC) or income tax treaty.

Tax treaties between Indonesian Government and the governments of partner countries refers to Organization for Economic Co-operation and Development Model Tax

Convention on Income and on Capital (OECD Model) and United Nations Model Double Tax Convention between Developed and Developing Countries (UN Model) with due regard to domestic tax interests in Indonesia.

Throughout 2018, the Indonesian Government has ratified two tax treaties, with following details.

New Tax Treaty that Took Effect in 2018

Partner Countries or Jurisdictions	Effective	Ratification	Status
The Government of the Republic of Belarus	May 9, 2018	Presidential Regulation No. 6 of 2018	New tax treaty
The Government of the Republic of Serbia	December 13, 2018	Presidential Regulation No. 75 of 2018	New tax treaty

Source: Directorate of International Taxation

At the same time to the completion of the ratification process for these two new tax treaties, Indonesian Government is also in the process of ratifying tax treaty with the Government of Republic of Tajikistan, which is signed on October 28, 2003.

2. The Base Erosion and Profit Shifting

The Base Erosion and Profit Shifting (BEPS) is a tax avoidance strategy generally used by multinational enterprises by taking advantage of loopholes in tax regulations across several countries. It caused the erosion of a country's tax base in the form of enterprises' profit shifting to other countries with lower or zero tax rate. This may result in minimum or no payment of tax (double non-taxation).

To minimize the impact of BEPS, tax authorities around the world are participating in The BEPS Project initiated by G20 and OECD. The BEPS Project published 15 Action Plans containing domestic and international instruments that can be used by tax authorities to tackle BEPS. Indonesia has officially participated as an associate member of the Inclusive Framework on BEPS and has affirmed its readiness to implement the four minimum standards, namely:

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

By the end of 2018, Indonesia has implemented the BEPS Deliverables, including those four minimum standards with details described in the following table:

Implementation of BEPS Deliverables by Indonesian Government until 2018

BEPS Action Plans	Implementation
Action 3	Issuance of Minister of Finance Regulation No. 107/PMK.03/2017 concerning Determination of Deemed Dividend Received Time and Basis for its Calculation by a Resident Taxpayer from Capital Participation in a Foreign Business Entity other than a Business Entity that Sells its Shares on a Stock Exchange.
Action 5	Issuance of Director General of Taxes Regulation No. PER-24/PJ/2018 concerning Procedures for Spontaneous Exchange of Information in Implementing International Agreements.
Action 6 Action 7	<ul style="list-style-type: none"> Adoption of Preamble and Principal Purpose Test Multilateral Instrument (MLI) Issuance of Director General of Taxes Regulation No. PER-25/PJ/2018 concerning Procedures for Implementation of Double Tax Convention
Action 13	<ul style="list-style-type: none"> Issuance of Minister of Finance Regulation No. 213/PMK.03/2016 concerning Types of Documents and/or Additional Information that Must be Kept by Taxpayers Conducting Transactions with Related Parties, and Its Management Procedures. Issuance of Director General of Taxes No. PER-29/PJ/2017 concerning Procedures for Managing Country-by-Country Reports.
Action 14	<ul style="list-style-type: none"> Issuance of Minister of Finance Regulation No. 240/PMK.03/2014 concerning Mutual Agreement Procedure. Issuance of Minister of Finance Regulation No. 7/PMK.03/2015 concerning Advance Pricing Agreement.
Action 15	<ul style="list-style-type: none"> Minister of Finance has signed the MLI on June 7, 2017 An ongoing process of MLI ratification.

3. Mutual Agreement Procedure

Mutual Agreement Procedure (MAP) is a method of international tax disputes settlement as regulated in tax treaty provision to settle disputes on implementation of the tax treaty with regard to double taxation through negotiation between competent authorities of two countries.

MAP requests can be initiated by either Indonesian resident taxpayers or non-resident taxpayers through competent authority of tax treaty partner country. Such requests can be proposed for reasons of discrimination, tax treatment that is not in accordance with tax treaty, or actions that cause double taxation.

MAP can be conducted simultaneously with objection and appeal process. However, the MAP process will be terminated if the appeal hearing has been settled.

As a member of G-20 and BEPS Associate, Indonesia is committed to implementing minimum standards of BEPS

action plans, one of which is BEPS Action 14: Making Dispute Resolution and Mechanisms More Effective. BEPS Action 14 aims to ensure that international tax dispute can be handled quickly, effectively, and efficiently. To ensure that MAP implementation complies with BEPS Action 14 minimum standards, Forum on Tax Administration of MAP (FTA-MAP) OECD has been conducting peer reviews on Indonesia and 79 other countries which took place until 2019.

MAP Request Handling, 2018

Description	Total
New requests as of December 31, 2018	130
Settled requests as of December 31, 2018	70
Outstanding requests as of December 31, 2018	60

Source: Directorate of International Taxation

Distribution of MAP Request Based on Regions as of 31 December 2018

Region	Total
America	13
Australia	2
Asia	29
Europe	16
Total	60

Source: Directorate of International Taxation



DGT and Inland Revenue Authority of Singapore signed the minutes of the meeting as a result of Competent Authority Meeting.

4. Advance Pricing Agreement

Advance Pricing Agreement is a written agreement between Director General of Taxes and taxpayers or between Director General of Taxes and the tax authorities of other countries to mutually agree on an arm's length price or profit in advance of transactions made by taxpayers with the related parties.

APA could be classified into two types, Unilateral APA and Bilateral APA. Unilateral APA is an agreement concluded between DGT and taxpayers without involving tax authorities of partner countries/jurisdictions. On the other hand, bilateral APA is an agreement between DGT and tax authorities of the partner country/jurisdiction of which affiliate transaction takes place. The bilateral APA is carried out through negotiation with the tax authorities of partner countries/jurisdictions within the MAP framework. The bilateral APA is valid for four years at most while the unilateral APA applies for three years at most after the agreement is approved. Taxpayers with related parties transactions may request APA within six months prior to the fiscal year that will be covered in APA.

APA benefits for both DGT and taxpayers are:

- a. provide legal certainty for taxpayers;
- b. eliminate double taxation;
- c. prevent transfer pricing disputes, for the affiliated transactions covered in APA, will not be corrected in the future audit as long as taxpayers carry out all the provisions in APA;
- d. protect the tax base in accordance with taxation rights of respective countries so that tax base and revenue can be measured and maintained during APA period;
- e. save taxpayers or DGT resources related to tax audits; and
- f. boost the trust of the world community to Indonesia's commitment to preventing and resolute transfer pricing disputes, which in turn will increase investment attractiveness.

APA Handling Activities, 2018

Description	Unilateral APA	Bilateral APA
New requests as of December 31, 2018	17	37
Settled requests as of December 31, 2018	12	9
Outstanding requests as of December 31, 2018	5	28

Source: Directorate of International Taxation

Distribution of Bilateral APA Request Based on Regions as of 31 December 2018

Region	APA Bilateral
America	3
Australia	1
Asia	16
Europe	8
Total	28

Source: Directorate of International Taxation



5. Exchange of Information

Due to the widespread cross-border financial transactions carried out by taxpayers, there is a pressing need for cooperation between tax authorities to prevent and combat tax evasion and embezzlement practices. DGT continues to promote the exchange of tax information as one of the collaborative instruments, which also known as Exchange of Information (Eol).

a. Eol on Request

Implementation of Eol on Request is specifically regulated in Director General of Taxes No. PER-28/PJ/2017 with its implementation instructions outlined in the of the Director General of Taxes Circular Letter No. SE-9/PJ/2018. Eol on Request is conducted to retrieve information required in various activities in tax administration (including monitoring tax compliance, audit, objection, and appeal), which are believed to be available in partner jurisdictions and can be used to prove allegations of tax avoidance, tax embezzlement, tax treaty abuse, or non-compliance in fulfilling tax obligations.

In 2018, Indonesia sent and received 156 Eol on Requests, both requests from Indonesia to partner jurisdictions (outbound), and vice versa (inbound).

b. Spontaneous Eol

Spontaneous Eol implementation is specifically regulated in Director General of Taxes No. PER-24/PJ/2018. In Spontaneous Eol, a jurisdiction conveys information to its partner jurisdictions; without prior request; regarding matters deemed relevant of which can be utilized by its partner jurisdictions in order to prevent or detect tax avoidance, tax embezzlement, treaty abuse, or non-compliance in fulfilling tax obligations.

In 2018, Indonesia sent and received 82 Spontaneous Eols, as a continuation of the data found deemed useful for other jurisdictions, both sent by Indonesia to partner jurisdictions and vice versa.

c. Automatic Exchange of Information (AEol)

AEol is a periodical, systematic, and continuous exchange of information at a certain time, on tax-related matters from the authorized officials in Indonesia to authorized officials in partner countries/jurisdictions or vice versa.

Based on the Minister of Finance Regulation No. 39/PMK.03/2017, AEol can be grouped into three categories, namely:

1) AEol for Withholding Taxes

In this category, information exchanged between Indonesia and partner jurisdictions includes withholding-tax-related information on income (dividends, interests, royalties, fees related to services/works/activities, pensions, etc.) paid to Indonesian tax residents or withholding tax on income paid to tax residents of partner countries/jurisdictions. In 2018, Indonesia sent and received ten AEol

for Withholding Taxes, both sent by Indonesia to partner jurisdictions, and vice versa.

2) AEol for Country-by-Country Report (CbCR)

Information exchanged between Indonesia and partner jurisdictions in this category includes transfer pricing documentation in the form of country-by-country reports, which generally includes income allocations, paid taxes, and business activities per

country or jurisdiction of all members of the business group both domestically and internationally, and a list of business group members and main business activities per country or jurisdiction. 2018 is the first year for Indonesia to implement CbCR exchange. In this activity, Indonesia received country-by-country reports from 33 countries/jurisdictions and sent country-by-country reports to 14 countries/jurisdictions.

3) AEol for Financial Accounts Information based on Common Reporting Standard (CRS)

In this category, information exchanged between Indonesia and partner jurisdictions includes the customers' identities (name, place of birth date, Tax Identification Number,

etc), customers' account number, names of financial institutions, balance or value of customers' financial accounts, and income related to the customers' financial assets (interest, dividends, gross proceeds, etc.). 2018 is also the first year that AEol has

been implemented by Indonesia. In this activity, Indonesia received financial information about Indonesian taxpayers from 69 partner countries/jurisdictions and sent financial information about foreign tax subjects to 54 partner countries/jurisdictions.

The entire information exchange cooperation in 2018 could be effectively carried out thanks to the extensive scope of Indonesia's international agreement for Eol, which consists of:

- a. tax treaties with 67 partner countries/jurisdictions;
- b. Tax Information Exchange Agreement (TIEA) with 4 jurisdictions, namely Guernsey, Jersey, Isle of Man, and Bermuda;
- c. Convention on Mutual Administrative Assistance in Tax Matters (MAC) with 125 other signatory countries/jurisdictions, which enables Indonesia to collaborate on Eol with signatory countries/jurisdictions that have ratified the MAC.

In 2018, there are also important accomplishments related to Eol international agreements, namely the signing of Bilateral Competent Authority Agreement for the Exchange of Country-by-Country Reports (BCAA on CbCR) between Indonesia and the United States. Upon this signing, Indonesia and United States can periodically exchange CbCR to reduce the risk of BEPS.

In order to ensure Eol implementation consistency with international standards in each country, an assessment has been carried out by international organizations, with the following details.

a. Second Round Review on Eol on Request

On July 16, 2018, Global Forum on Transparency and Exchange of Information for Tax Purposes (hereinafter referred to as Global Forum) declared Indonesia as *Largely Compliant* in Second Round Review on Exchange of Information on Request. The review was an assessment on Indonesia's compliance with international standards regarding exchange information for tax purposes on request (Eol on Request), which review Indonesia's legal instruments and Eol on Request implementation. This result shows improvement from *Partially Compliant* in the previous assessment, in 2014.

b. Peer Review of the Implementation of the Action 5 Transparency Framework

In the assessment report published by Forum on Harmful Tax Practices (FHTP) on December 13, 2018, Indonesia was declared fully complied on all aspects of the assessment framework regarding Spontaneous Eol related to regulatory information that was included in the scope of transparency framework in 2017. Assessment for information in 2018 will be conducted in 2019.

SUPPORTING FUNCTION OVERVIEW

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A. ORGANIZATIONAL DEVELOPMENT

The highlight of Initiative 1 in DGT 2014–2025 Organizational Transformation Program, which is aligned with Strategic Initiative 7 of DGT 2015–2019 Strategic Plan, has two main focuses on organizational reform. In the first place, it aims to improve tax administration based on type and segmentation of taxpayers. Next, it also wishes to improve the method to reach taxpayers or reach more taxpayers to strengthen the tax base.

In line with these objectives, one of the tasks for the Tax Reform Team created by Minister of Finance in the end of 2016 is to map and arrange the best fit DGT organizational structure by taking into account geographical coverage, organizational characteristics, economy, local wisdom, potential for acceptance, and adequate span of control.

Part of the DGT organizational structure that is closely related to the implementation of this initiative are units that deal directly with taxpayers and the community. These units will be fundamentally changed as a strategic step that must be taken immediately.

DGT reviewed the organizational structure of vertical units by classifying tax offices (TO) into several types. A new classification of TO is established by converting Tax Services, Dissemination, and Consultation Office (TSDCO) into Micro Tax Office (Micro TO), which is a TO with a certain and smaller structure than the current tax office.

Review on Tax Office Classification

Proposed Structuring	Current Tax Office	Type A Tax Office	Type B Tax Office	Type C Tax Office	Type D Tax Office
Number of sections	10 sections	10 sections	7 sections	5 sections	3 sections

Source: Directorate of Internal Compliance and Apparatus Transformation

As part of the review process on TO classification, DGT conducted two pilot projects in 2018, namely trial of Micro TO or Type D TO prototype, which was a continuation from similar activities in the previous year, as well as trial of Type B and Type C TO.

In addition to the two pilot projects, DGT also undertook vertical unit organizational restructuring in adherence to the provisions of Minister of Finance Regulation No. 210/PMK.01/2018.

1. Continuation of Micro TO Pilot Project

Micro TO is established to better reach more small taxpayers. As the first step in developing the classification, DGT conducted a trial for Micro TO. The trial began on November 2016 in five TSDCOs, namely Banjar TSDCO, Wonosobo TSDCO, Jombang TSDCO, Lumajang TSDCO, and Takalar TSDCO.

Compared to the previous year,

the result of 2018 trial indicated an increasing number of issued letters and legal products of taxpayer supervision by these Micro TOs. The renewal of tax administration application in Micro TOs promotes higher productivity in completing taxpayer service requests since it can then focus more on carrying out the supervisory function. However, there are

still obstacles in Micro TO implementation. Among them is that employees who perform oversight function in Micro TO are not as qualified and competent as Account Representatives in TOs.

The Result of Micro TO Pilot Project, 2018

Description	Trialed Units			
	Banjar TSDCO	Wonosobo TSDCO	Lumajang TSDCO	Takalar TSDCO
Dissemination, services & consultation work area	Banjar City	Wonosobo Regency	Lumajang Regency	Takalar Regency
Supervision and extensification area	- Administrative Village of Banjar - Administrative Village of Hegarsari	Administrative Village of Jaraksari	- Administrative Village of Citradiwangsan - Administrative Village of Jogotrunan	North Galesong Subdistrict
Number of taxpayers	6,895	2,173	4,786	3,304
a. Individual taxpayers	6,013	1,988	4,385	2,965
b. Corporate taxpayers	770	165	382	271
c. Treasurer	112	20	19	68
Tax revenue target	Rp73.04 billion	Rp12.40 billion	Rp10.40 billion	Rp1.66 billion
Tax revenue realization	Rp53.27 billion	Rp12.88 billion	Rp7.78 billion	Rp2.12 billion

Note: Starting June 2018, Jombang TSDCO was upgraded to Jombang TO.

Source: Directorate of Internal Compliance and Apparatus Transformation



Takalar Micro TO conducted dissemination about tax rights and obligations for new taxpayers.

In order to obtain more comprehensive trial results and an overview of the trial implementation in various regional conditions in Indonesia, Director General of Taxes extended the trial period for Micro TOs for 2019, and added nine TSDCOs to participate in the trials, namely:

- | | | |
|------------------------|-------------------------|-----------------------|
| a. Batu Sangkar TSDCO; | d. Pacitan TSDCO; | g. Tomohon TSDCO; |
| b. Mukomuko TSDCO; | e. Mempawah TSDCO; | h. Labuan Bajo TSDCO; |
| c. Majalengka TSDCO; | f. Tanjung Selor TSDCO; | i. Tual TSDCO. |

The extension of the trial period and appointment of the trialed unit are stipulated in Director General of Taxes Decree No. KEP-286/PJ/2018.

2. Trial of Type B and Type C Tax Office

In 2018, DGT also conducted a TO classification trial for the implementation of Type B and Type C TO. As previously described, Type B TO structure has 7 sections while Type C TO has 5 sections. In conducting these trials, the section nomenclature naming was replaced by subteams.

Task Implementation Arrangements in Type B and Type C Tax Office Trials

Task Description	Section/Subteam Who Performed Tasks		
	Task Description	Type B Tax Office	Type C Tax Office
General and internal compliance	Subdivision of General Affairs and Internal Compliance	Supporting Subteam	Supporting Subteam
Technical support (operator console)	Section of Data and Information Processing		
Archive recording			
Data and information update			
Archive management	Section of Tax Services	Dissemination, Registration, and Service Subteam	Dissemination, Registration, and Service Subteam
Registration and submission (front office)			
Issuance of legal products			
Service (back office)	Section of Supervision and Consultation I		
Consultation (help desk)			
Dissemination	Section of Extensification and Dissemination	Supervision I Subteam	Supervision I Subteam
Valuation and imposition of Land and Building Tax for plantation, forestry, and mining			
Extensification			
Supervision (intensification)	Section of Supervision and Consultation II, III, and IV	Supervision II, III, and IV Subteam	Supervision II Subteam
Audit of certain criteria			
Audit administration	Section of Tax Audit	Audit and Collection Subteam	Audit and Collection Subteam
Special Audit			
Collection	Section of Collection		
Total	10 sections	7 Subteam	5 Subteam

Source:

- Director General of Taxes Regulation No. PER-18/PJ/2018
- Directorate of Internal Compliance and Apparatus Transformation

Trialed Units for Type B and Type C Tax Office Trials

Type B Tax Office	Type C Tax Office
a. Palopo TO, Sulawesi Selatan, Barat, dan Tenggara RTO b. Ternate TO, Sulawesi Utara, Tengah, Gorontalo, and Maluku Utara RTO	a. Tapaktuan TO, Aceh RTO, b. Wangaipu TO, Nusa Tenggara RTO

Source: Director General of Taxes Decree No. KEP-176/PJ/2018

Based on the evaluation results Type B and Type C TO trial implementation in 2018, it can be concluded that:

- a. trial implementation by combining several sections in one subteam, in general, does not significantly reduce TO performance;
- b. the number of staffs in each subteam should be increased, and thus the clause regarding the number of subteams members as stipulated in Director General of Taxes No. PER-18/PJ/2018 needs to be revised.

3. Vertical Unit Organizational Restructuring

Pursuant to the provisions of Minister of Finance Regulation No. 210/PMK.01/ 2017 which was established on December 29, 2017, Directorate General of Taxes undertook vertical unit organizational restructuring.

The scope of the organizational restructuring based on Minister of Finance Regulation No. 210/PMK.01/2017, includes:

- a. refinement of tasks and functions of RTO, TO, and TSDCO;
- b. changes in the echelon IV nomenclature in RTO, namely:
 - 1) Legal Assistance, Reporting, and Internal Compliance Subdivision becomes Advocacy, Reporting, and Internal Compliance Subdivision; and
 - 2) Objection and Appeal Evaluation Section becomes Objection and Appeal Section IV;
- c. establishment of an MTO unit, namely Bogor MTO;
- d. Riau and Kepulauan Riau RTO was split into Riau RTO and Kepulauan Riau RTO;
- e. Ten TOs were split, namely:
 - 1) Banda Aceh TO which was split into Banda Aceh TO and Aceh Besar TO;
 - 2) Jambi TO which was splitted into Jambi Telanaipura TO and Jambi Pelayangan TO;
 - 3) Jakarta Pasar Minggu TO which was splitted into Jakarta Pasar Minggu TO and Jakarta Jagakarsa TO;
 - 4) Serang TO which was split into Serang Barat TO and Serang Timur TO;
 - 5) Cirebon TO which was split into Cirebon I TO and Cirebon II TO;
 - 6) Mojokerto TO which was split into Mojokerto TO and Jombang TO;
 - 7) Pontianak TO which was split into Pontianak Barat TO and Pontianak Timur TO;
 - 8) Banjarmasin TO which was split into Banjarmasin Utara TO and Banjarmasin Selatan TO;
 - 9) Balikpapan TO which was split into Balikpapan Timur TO and Balikpapan Barat TO; and
 - 10) Samarinda TO which was split into Samarinda Ilir TO and Samarinda Ulu Pratama TO;
- f. Dissolution of three TSDCO units, namely Jantho TSDCO, Sumber TSDCO, and Jombang TSDCO;
- g. changes in working area and location of some TO and TSDCO units for equal distribution of workloads and challenges as well as reaching blank spots, namely areas without DGT vertical units; and
- h. changes in the work area of some TO and TSDCO units to adjust to expansion or changing name of an area.

By taking into account of readiness of available resources, facilities and infrastructure, DGT has implemented the organizational restructuring of the vertical units starting from October 1, 2018.

B. HUMAN RESOURCES DEVELOPMENT

1. Employee Performance Award Program

Employee Performance Award Program is a reward given to the best performing employees, which aims to motivate employees in carrying out their duties and responsibilities.

In 2018, the program was implemented for eight position categories, namely: echelon IV official, Tax Auditor, Tax Appraiser, Tax Objection Reviewer, Account Representative, Tax Bailiff, Front Officer, and supporting staff.

The Winners of Employee Performance Award Program, 2018

Category	Number of Winners	
	Selection Stage II (Regional)	Selection Stage I (National)
Echelon IV Official	104	3
Tax Auditor	102	3
Tax Appraiser	-	3
Tax Objection Reviewer	104	3
Account Representative	102	3
Tax Bailiff	102	3
Front Officer	102	3
Supporting Staff	150	3
Total	766	24

Source: Directorate of Internal Compliance and Apparatus Transformation



Minister of Finance Sri Mulyani Indrawati awarded medals to the best DGT employees at the 2018 Employee Performance Award.

2. Scholarship Program, Own-cost Education Permit, Development and Training, and Overseas Short Course

DGT implements a series of employee capacity development initiatives by providing its employees with opportunities to advance their formal education through scholarship programs as well as own-cost education permission.

Assignment of Scholarship Program, 2018

Level	National			International			Grand Total
	Male	Female	Total	Male	Female	Total	
Diploma	187	169	356	-	-	-	356
Undergraduate	46	26	72	-	-	-	72
Graduate	20	18	38	43	11	54	92
Postgraduate	-	-	-	7	1	8	8
Total	253	213	466	50	12	62	528

Notes:

The figure above shows the total study assignments issued in 2018. The number of employees with the status of Staff in Education Assignment in 2018 was 956 employees.

Source: Secretariat of Directorate General of Taxes

Issuance of Own-cost Education Permit, 2018

Level	Total Employees		
	Male	Female	Total
Diploma	129	47	176
Undergraduate	1,112	411	1,523
Graduate	388	89	477
Postgraduate	3	-	3
Total	1,632	547	2,179

DGT assigns their employees to take part in training, whether held domestically or overseas to show their appreciation for employees with certain accomplishments, such as achieving certain tax revenue targets and creating innovations. Employee participation in training can also be due to job obligations/ requirements.

Source: Secretariat of Directorate General of Taxes

Employee Training, 2018

Type	Frequency	Participants		
		Male	Female	Total
Pre-service Training	10	3,093	3,278	6,371
In-service Training:				
a. Leadership Training	7	36	8	44
b. Technical Training	360	12,114	4,436	16,550
c. Functional Training	15	724	412	1,136
Total		15,967	8,134	24,101

Notes:

Employee Training was organized by the Financial Education and Training Agency.

Source: Secretariat of Directorate General of Taxes

Employee Assignment to Participate in Overseas Short Course, 2018

Organizer	Location	Frequency	Participants		
			Male	Female	Total
ASEAN Taxation Forum	South Korea	1	1	1	2
Asian Development Bank	Philippines	1	2	0	2
FETA of Ministry of Finance	USA	6	5	1	6
	Germany	1	1	0	1
Contact Center World	South Korea	1	3	4	7
	Macau	1	4	2	6
	Thailand	2	29	6	35
Genesys	Thailand	1	1	1	2
JICA	Japan	2	11	2	13
KDI School	South Korea	2	2	0	2
National State Administration	Vietnam	1	2	0	2
OECD	Philippines	1	2	0	2
	China (Yangzhou)	5	9	1	10
	South Korea	4	4	4	8
	Malaysia	7	10	3	13
	Paris	1	2	2	4
	Turkey (Ankara)	6	10	2	12
OECD-IOTA	Hungary	1	1	0	1
STAR Indonesia's National Government Internal Auditor	Thailand	1	1	0	1

Organizer	Location	Frequency	Participants		
			Male	Female	Total
Task Force of Secretariat General	USA	1	1	0	1
World Bank & IRAS	Singapore	1	4	4	8
Total		47	105	33	138

Source: Secretariat of Directorate General of Taxes

3. On-the-Job Training

On-the-Job Training (OJT) is a capacity-building program that is meticulously conducted through at-the-office internship program which involves new employees/Civil Servant Candidates and experienced employees.

DGT has been conducting this program since 2010. OJT participants learned and practiced standard operating procedures in OJT implementing unit under the supervision of Section Heads as their mentors.

Employees who hold new positions as Tax Objection Reviewers, Tax Auditors, Account Representatives, Tax Bailiffs, Operator Console, and Treasurers joined OJT by studying available modules or learning materials and applying them under supervision of their mentors. Among the posts appointed as mentors are:

- a. Section Head who is the direct supervisor or senior employees in the same section; or
- b. Team Leader of Tax Auditor

OJT participants are required to make an analysis on issues in OJT implementing unit that can be used as material for a workshop and/or Final Project Report after going through a mentoring period.

Implementation of On-the-Job Training, 2018

Type	Number of Participants			Number of Implementing Unit
	Male	Female	Total	
New Employees	2,926	3,936	6,862	286
Tax Auditor	728	14	742	137
Tax Objection Reviewer	101	33	134	31
Account Representative	662	336	998	272
Tax Bailiff	319	47	366	229
Operator Console	121	13	134	98
Treasurers	206	84	290	238

Source:

- Secretariat of Directorate General of Taxes
- Directorate of Internal Compliance and Apparatus Transformation

4. e-Learning

e-Learning is one of the distant-learning tools to increase the competencies of DGT employees in taxation. It is also expected to serve as an instrument to measure and map DGT employees' technical competencies.

Adopting e-learning is crucial due to several factors, such as a large number of DGT employees and limited resources available including location, human capital, and budget. The millennials' changing learning method also requires DGT to facilitate such needs by harnessing technology.

The development and implementation of e-learning throughout 2018 are as follows:

- | | |
|--|---|
| a. utilize e-learning method as one of the Key Performance Indicators of training hours; | d. develop e-learning modules for Account Representative, Stamp Duties, and performance management; |
| b. introduce e-learning to Civil Servant Candidates in order to support their OJT program; | e. utilize e-learning in competency test of Employee Performance Award program, Model Employees, talent management, employee selection at Center for Tax Analysis, and Tax Auditor promotion. |
| c. improve learning management system applications; | |

5. In-House Training

In-house training (IHT) aims to reduce competency gaps by improving technical, managerial and sociocultural competencies of DGT employees.

In particular, IHT involves Directorate of Internal Compliance and Apparatus Transformation and IHT implementing units. Directorate of Internal Compliance and Apparatus Transformation is responsible for formulating implementation guidance and evaluating IHT execution. On the other hands, the implementing units are in charge of conducting IHT in line with the guidance in the current year. Directorate of Internal Compliance and Apparatus Transformation allows the implementing units to autonomously choose training materials, time of execution, and budget usage as specified in the implementation guidance.

To ensure that IHT activities are carried out in accordance with their original purpose, the implementing units are required to report IHT implementation to Directorate of Internal Compliance and Apparatus Transformation on a quarterly basis.

In selecting 2018 IHT materials, the implementing units must take into consideration of DGT Strategic Plan and several other aspects as follow:

- | | | |
|--|--|---|
| a. policy for securing tax revenue in 2018; | d. priority sectors for potential exploration at national and regional levels; | skills, presentation skills, planning and organizing, and problem-solving and analysis. |
| b. the focus of national and regional audit; | e. local wisdom material; and | |
| c. knowledge of taxation, audit, and exploration of tax potential; | f. managerial competence which includes stakeholder services, communication | |
| | | |

In-House Training, 2018

Subject	Number of Trainings	Total Training Hours (Hours)	Number of Participants (employees)	Average Participants of Each Training (employees)
Taxation	2,683	9,987	132,853	49
The organization, human resources, and technology	2,374	8,432	156,930	66

Source: Recapitulation of IHT reporting in 2018, Directorate of Internal Compliance and Apparatus Transformation

6. Leadership Development Program

Leadership Development Program (LDP) is a capacity development program prepared to build and develop leaders who have a strong character and excellent managerial competencies. This program is conducted annually for echelon officials.

LDP program for echelon III officials in 2018 are prioritized for Head of TOs, considering that the position is directly related to DGT's main objective, which is to secure state revenue.

Leadership Development Program (LDP), 2018

Type	Subject	Number of Participants		
		Male	Female	Total
LDP for echelon II officials	a. Empowering others b. Visioning	43	5	48
LDP for echelon III officials	a. Meeting leadership b. Relationship management c. Coaching and developing others	262	34	296
LDP for echelon IV officials	a. Presentation skills b. Coaching for performance	43	8	51

Notes: LDP for echelon III officials was conducted in five batches.

Source: LDP Implementation Report, Directorate of Internal Compliance and Apparatus Transformation

C. DEVELOPMENT OF INFORMATION AND COMMUNICATION TECHNOLOGY AND BUSINESS PROCESS

DGT strives to continuously develop information and communication technology and business processes in order to improve organizational performance and services to taxpayers. Some of the developments in 2018 are explained in the following description.

1. New Information and Communication Technology Policies

In order to implement an Information Security Management System, DGT adopted several policies related to information and communication technology (ICT) in 2018. The first policy is to limit the use of removable media and USB ports on DGT computer devices. This restriction also aims to secure DGT information assets and control risks from virus and malware attacks.

This policy applies on all DGT computer devices at DGT Head Office, RTO, TO, and TSDCO. Computer devices may not be used to access USB modems or removable media such as flash drives, media card readers, external hard disk drives, and memory cards. As an alternative instrument for data exchange, employees can use DGT official email facility or the folder

sharing feature on a computer device that can be configured by an administrator.

The implementation of this policy first took place in DGT Head Office on February 19, 2018, and subsequently applied in all work units starting on July 13, 2018.

The second new ICT policy is the use of official email facilities with the pajak.go.id domain. The policy on the use of official email is a follow-up to Ministry of Finance Decree No. 512/KMK.01/2009 and Director General of Taxes Regulation No. PER-41/PJ/2010. This policy stipulates that all information related to official duties delivered via email should only use electronic mail with an official address with pajak.go.id domain.

In 2018, DGT also formulated a new policy regarding the appointment of System Administrator in vertical units. System Administrator is appointed to support the smooth implementation of tasks and sustainability of information technology operations in each office, particularly in terms of ICT. System Administrator is an employee who has adequate computer technical skills and meets certain requirements to be appointed as a System Administrator. Guidelines regarding System Administrator appointment are regulated in Director General of Taxes Decree No. KEP-83/PJ/2018.

Duties and Authorities of System Administrators

1. Provide hardware maintenance support
2. Provide software maintenance support
3. Provide computer network maintenance support in the work units
4. Provide application/system maintenance support, both through application/system configuration or troubleshooting.
5. Perform database maintenance, data backup, data transfer, and data recovery in the work units

Legal basis: Director General of Taxes Decree No. KEP-83/PJ/2018

2. Trial of Revenue Accounting System Application

Government Regulation No. 71 of 2010 concerning Government Accounting Standards mandates that the government and all ministries or institutions adopt an accrual-based financial reporting system. Accrual-based reporting is useful in evaluating government performance and identifying the government's financial position and changes. Therefore, a double-entry recording is required for every financial transaction.

Through Tax Reform Team, DGT has tried their best to implement the mandate to ensure all taxation financial transactions can be tracked and recorded in accordance with the Government Accounting System and accounting principles.

To support this, DGT launched Revenue Accounting System (RAS) application. It is an application to record double-entry accounting for tax transactions related to tax revenue, tax receivables, and tax overpayment debts in accordance with applicable

regulations. It documents all tax transaction activities originating from tax payments by taxpayers and tax assessment issued.

This application is expected to encourage internal control over data availability and validity so that accounting information can be retrieved systematically, quickly, and accurately. Data availability and accuracy is prerequisite for the successful implementation of this application. Therefore, data recording through DGT Information System is crucial and needs regular supervision.

To ensure RAS implementation goes well, particularly in terms of identifying problems in the application, DGT appointed 33 TOs as the implementing units for RAS trial starting from July 1, 2018, to December 31, 2018. The trial included implementation of the RAS module and accounting journaling business processes at the designated TOs.

Among the TOs appointed as the pilot implementing units were:

- | | | |
|---------------------------------|------------------------------|---------------------------|
| a. Large Taxpayers III TO; | l. Jakarta Palmerah TO; | x. Sidoarjo Barat TO; |
| b. Foreign Investment I TO; | m. Jakarta Penjaringan TO; | y. Malang Utara TO; |
| c. Tangerang MTO; | n. Jakarta Pulogadung TO; | z. Gianyar TO; |
| d. Lhokseumawe TO; | o. Jakarta Setiabudi IV TO; | aa. Banjarbaru TO; |
| e. Medan Polonia TO; | p. Jakarta Tanah Abang I TO; | ab. Penajam TO; |
| f. Tebing Tinggi TO; | q. Soreang TO; | ac. Pontianak Barat TO; |
| g. Padang I TO; | r. Cirebon II TO; | ad. Kendari TO; |
| h. Batam Utara TO; | s. Cileungsi TO; | ae. Manado TO; |
| i. Curup TO; | t. Semarang Timur TO; | af. Mataram Barat TO; and |
| j. Palembang Ilir Barat TO; | u. Surakarta TO; | ag. Sorong TO. |
| k. Jakarta Kebayoran Baru I TO; | v. Sleman TO; | |
| | w. Surabaya Rungkut TO; | |

RAS will continue to be developed, particularly so that this application can provide information about taxpayers' balance of tax obligations and rights while also facilitating communication between the tax officers and taxpayers.

3. Integration of Tax System with Administration System in Other Agencies

Breakthroughs are essential to improve the quality of public services. Likewise, the synergy between agencies becomes fundamental to build a faster, easier, more effective and efficient civil-service bureaucracy.

In order to support the ease of doing business and accelerated business licensing implementation as mandated in Presidential Regulation No. 91 of 2017 concerning Acceleration of Business Licensing Implementation, Directorate General of Legal Administrative Affairs (DGLAA) and DGT worked together to develop public service through integration of entity establishment legalization services in Legal Entity Administration System (Sistem Administrasi Badan Hukum/SABH) managed by DGLAA and DGT's corporate taxpayers e-registration system.

Moreover, on July 8, 2018, the government also launches an integrated public service which comprises of business licensing administration services for individuals and Tax Identification Number registration, through integration of Online Single Submission (OSS) system of Coordinating Ministry for Economic Affairs, which is currently managed by Investment Coordinating Board with DGT e-registration system.

The provisions on implementing the aforementioned service integration of services are regulated in:

- | | |
|--|---|
| <p>a. Minister of Finance Regulation No. 71/PMK.04/2018 concerning Electronic Business Licensing Services in Customs, Excise and Taxation; and</p> | <p>b. Director General of Taxes No. PER-20/PJ/2018 concerning Procedures for Registering Taxpayers and Issuance of Taxpayer Identification Numbers Electronically through Legal Entity Administration System and Electronically Integrated Business Licensing System.</p> |
|--|---|

Electronic Registration of Tax Identification Number through SABH and OSS

- Business owners sign up for Tax Identification Number through:
 - a. SABH through a notary for head office of business entities;
 - b. OSS for non-corporate business entities.
- If the required documents are already digitally available in DGT database, the documents do not need to be attached. However, if it is not yet available, business owners send documents to the TO no later than 30 calendar days after the registered date.
- TOs where taxpayers are registered send letters requesting clarification/fulfillment of documents in case the document is not sent after 30 calendar days after the registered date.
- Business owners are set as non-effective taxpayers in case the required documents are not submitted within the time interval stated in the letter of request for clarification/fulfillment of documents.

Legal basis: Minister of Finance Regulation No. 71/PMK.04/2018

Validation of tax invoices is very crucial to identify and prevent transactions on false tax invoices. Since the enactment of taxable person for VAT purposes' obligation to use e-Faktur (e-tax invoice) as of July 1, 2016, DGT has made several modifications to the desktop version of e-Faktur application in accordance with changes in legislation. To support synergies between government agencies and SOEs, in 2018, Ministry of Finance through DGT also did collaborations in the integration of host-to-host tax

invoices data (e-Faktur H2H) with Ministry of SOEs through the business entities under its supervision.

Pertamina became the pioneering SOE for the partnership initiative by conducting a trial in December 2017 and implementing it since February 2018. Such data integration will make it easier for SOEs to make tax invoices while DGT can carry out monitoring more intensively since it is granted access to data of transactions conducted by both

Pertamina or with third parties. Following the success of Pertamina, State Electricity Company (Perusahaan Listrik Negara/PLN) and Telkom (Indonesian multinational telecommunications corporation) also carried out a similar initiative by establishing the integration of e-Faktur H2H in 2018.

DGT expects that more large companies will be open for collaboration in tax data integration. In the future, the development of tax data integration is also expected to be expanded to other types of data, such as withholding income tax slip.

4. Exchange of Data and Information with Other Countries/Jurisdictions

Pursuant to provisions of Minister of Finance Regulation No. 70/PMK.03/2017 concerning Technical Instructions Regarding Access to Financial Information for Tax Purposes, DGT launched Exchange of Information (Eol) and Automatic Exchange of Information (AEol) information systems, as well as electronic Country by Country Report (e-CbCR) application in 2018.

The Eol information system is used by domestic and foreign

financial service institutions as stipulated in international agreements to register and submit reports containing financial information in electronic document format. e-CbCR application is an application provided by DGT to make CbCR, which is a transfer pricing document containing information on income allocation, paid taxes, and business activities of all business group members presented in special tabulations in accordance

with international standards. The CbCR report will be exchanged with tax authorities of countries/jurisdictions that have a Qualifying Competent Authority Agreement (QCAA) with Indonesia as stipulated in international agreements, through AEol system. Reciprocally, Indonesia will also accept CbCR exchanges from the countries/jurisdictions from which the parent entity of Indonesian taxpayers reside in.

5. Development of Web-based e-Faktur

The policy that requires taxable person for VAT purposes to use e-Faktur starting in July 2016 has brought a substantial impact in preventing fraudulent use of false tax invoices. However, taxable person for VAT purposes found the installation of information systems in order to use e-Faktur quite burdensome, especially for those who do not have adequate information technology facilities or are just starting out.

To overcome this issue, DGT took the initiative to provide a web-based e-Faktur information system. It is basically an information system for creating tax invoices as well as reporting VAT tax returns that can be accessed directly by taxable person for VAT purposes on the DGT website. For the initial development phase, web-based e-Faktur is currently only intended for taxable person for VAT purposes with transactions that generate less than one hundred tax invoices per month.

6. Development of e-Bupot of Income Tax Article 23/26

Electronic Withholding Tax Slip (e-Bupot) of Income Tax Article 23/26 is an information system used to generate withholding tax slip, make and submit Periodical Tax Returns for Income Tax Article 23/26 Return electronically through access to DGT website and other channels such as Application Service Provider (ASP). In e-Bupot, the system will validate the identity of the withheld party and standardize numbering of the withholding tax slip so that the data of the withheld party can be easily monitored by the DGT.

Following implementation to fifteen taxpayers as tax withholding agents as the first piloting in 2017, e-Bupot Income Tax Article 23/26 is applied to withholding taxpayers registered in TOs in Large Taxpayers Office (RTO) and Jakarta Special RTO, as well as MTOs in Jakarta in 2018. The next stage will be applied to taxable person for VAT purposes who are registered in MTOs across Indonesia. DGT expects that e-Bupot Income Tax Article 23/26 could be implemented nationwide in 2021.



Large Taxpayers III TO held dissemination on e-Bupot application of Income Tax Article 23/26 to 189 registered taxpayers in the neighborhood.

Moving forward, e-Bupot Income Tax Article 23/26 will also be opened to be developed by ASP by following the regulations.

D. PUBLIC RELATIONS

1. Public Relation Strategies

With 2018 being a political year, DGT has prepared several communication strategies aimed at preserving its reputation and supporting its policies in boosting tax revenue and improving taxpayers compliance.

In line with Tax Reform spirit, DGT emphasizes five main strategic issues that must be managed wisely, efficiently, and sustainably, namely a) improvement of regulations, b) tax education and services, c) supervision and law enforcement, c) improvement of information technology and database, and e) HR and organization. Responding to the rising political tension

in 2018, DGT's internal communication asserts that all DGT employees to always maintain their neutrality and especially DGT neutrality.

Apart from the main strategic measures, DGT also implements supporting public relations strategies. Among others are the optimization of online and social media, dissemination of press releases through local and national media, support and endorsement from third parties as DGT agents/ambassadors, and media partnering activities. To support its public relations activities, DGT utilizes both primary communication channels (websites, social

media, and outdoor media) are used and secondary ones (face-to-face/tax gathering, print and electronic media, press conferences, email/SMS blasts, etc.).

Taxpayers migration to e-Filing system is Strategic Initiative 1 in DGT 2015–2019 Strategic Plan. As such, DGT's public relations established communication strategies to promote Annual Tax Returns submission through e-Filing when the submission deadline is approaching. To encourage higher compliance of Tax Returns reporting and growth of Annual Tax Returns submission through e-Filing, DGT encourages its public relations at RTO

level to conduct more intensive and systematic communication and dissemination through the following programs:

- a. Spectaxcular 2018, which was held simultaneously on March 18, 2018;
- b. the sympathetic campaign in crowded spots;
- c. press conferences and press releases to local media regarding the deadline for Annual Tax Return submission via e-Filing; and

- d. publication on official social media of RTOs and outdoor media.

All these programs are aimed to highlight an important message on the advantage of submitting Annual Tax Returns electronically through DJP Online portal and deadline for submitting Individual Income Tax Returns.

To the same extent, to support the enactment of Government Regulation No. 23 of 2018 concerning Income Taxes on Income from Businesses Earned or Received by Taxpayers with Certain Gross Turnover (PP 23), DGT's communication strategy directs work units to carry out the following activities:

- | | | |
|--|--|---|
| a. collaboration with agencies, associations, or groups that have assisted MSMEs in participating and help them to understand the urgency of tax and PP 23 policy; | b. sympathetic campaigns at MSMEs bazaar or other crowded spots; | as well as publications on official social media of RTOs and outdoors; |
| | c. press conferences to local media; | e. independent MSMEs coaching (BDS), by adding bookkeeping and accounting material. |
| | d. dissemination through print, online and electronic media, | |

For uniformity, content and overall design of public relations products for PP 23 campaign are centrally created and distributed to work units through DGT internal portal.

Directorate of Tax Dissemination, Services, and Public Relations, as DGT's public relations unit at the central level, devised a DGT communication plan that included a compiled list of strategic issues that the public need to know and updated them every semester. DGT is very committed to retaining its reputation and continuously optimizes existing communication channels to share its policies to stakeholders.



DGT Public Relations was a guest speaker at the 2018 National Public Relations Convention.

The major and strategic activities carried out by DGT public relations unit at the central level throughout 2018 are summarized in the following table.

Public Relations Activities of DGT Head Office, 2018

No.	Name and Description of Activities	Participants	Time
1.	Press Conference, Media Briefing “Ngobras” (Ngobrol Santai), Media Visit Sharing important and current information about tax with the public through the press.	DGT/Ministry of Finance officials, other agencies, and journalists	January—December
2.	Spectaxcular 2018 Campaigns on tax reporting through e-Filing and tax payments through e-Billing. Among the campaign programs were dance competitions, joint exercise, and MSMEs bazaar.	DGT/Ministry of Finance officials, SOEs, general public, and the press	March
3.	<ul style="list-style-type: none"> International Petroleum Association Exhibition HR Summit of Ministry of Finance Exhibition Public e-Services Exhibition Tax Seminar on Tax Day MSMEs publication through radio Photobooth in Asian Games 2018 Jakarta-Palembang (Tax dissemination to the public as well as sharing tax information and tax benefits in order to boost tax awareness of general public).	General public, ministries/institutions, and university students	January—December
4.	Public service announcement on e-Filing in TV and radio.	General public	January—October
5.	Tax dissemination through talk show programs on national TV channels (Metro TV, Kompas TV, I News TV, and TV One), with DGT officials as speakers.	General public	April—August
6.	Tax dissemination through interactive talk show programs on various radio channels Sonora, Elshinta, RRI Pro 3, KBR 68 H, MNC Trijaya), with DGT officials as speakers.	General public	April—August
7.	e-Filing dissemination through the installation of stickers on commuter line for Jabodetabek area.	General public	March
8.	e-Filing dissemination through the installation of cover seats on Jakarta-Surabaya trains.	General public	March
9.	e-Filing dissemination through the installation of stickers on airplane trays.	General public	March
10.	Formulation of Public Relation Communication Strategies: <ul style="list-style-type: none"> Semester I Semester II MSMEs Taxpayers Accounting 	General public, ministries/institutions, and DGT internal	January—December
11.	Media Gathering (Lombok and Puncak, West Java) Sharing important and current information about tax with the public through the press.	Journalists	April & December
12.	Formulation of tax dissemination materials about tax benefits and e-Filing for broadcast on television and radio.	General public	Januari—Oktober
13.	Videography and public relations workshops to improve employee competence in DGT public relations unit	DGT videography team, Section Heads of Partnership and Public Relations	April—October
14.	Special Coordination Meeting on Dissemination, Services, and Public Relations discussing evaluations, strategies, and work plans.	Heads of Dissemination, Services, and Public Relations and representatives of Section Heads from all RTOs	February & September

No.	Name and Description of Activities	Participants	Time
15.	Tax Factor 2018 Internal and external communication activities in the form of singing competitions.	DGT employees and college students	July
16.	Workshop on Tax Reform Communication Ambassador Internal communication activities regarding Tax Reform program.	Appointed Section Heads and staffs in DGT	August
17.	Journalistic article writing competition Improvement of DGT's reputation and public awareness on tax reform.	Journalists	April—May
18.	Communication Forum for Echelon III and IV Officials of DGT Head Office, with the following subjects/discussion: <ul style="list-style-type: none"> • gender mainstreaming; • challenges in the areas of HR, business processes, and regulation, as well as the development of knowledge management at DGT; • Minister of Finance Regulation No. 39/PMK.03/2018 and follow-up on the decision of Constitutional Court No. 63 /PUU-XV/2017; • information security; • progress report on Kartin1 development and taxpayers masterfile database update. 	All echelon II and IV officials in DGT Head Office	January—December

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

Public Relations Activities in DGT Vertical Units, 2018

No.	Type of Activities	Frequency
1.	Sympathetic campaigns	50 programs
2.	Press conference/press release	70 programs
3.	Media kit on tax information (leaflet, etc)	158,121 sheets
4.	Help Desk	174 programs
5.	Print media publication	3,062 slots
6.	Electronic media publication	20,073 slots
7.	Outdoor media publication	10,743 slots
8.	Social media publication	28,352 posts
9.	SMS/email blast	525,580 sms/email
10.	Direct dissemination	503 programs
11.	In-house training/technical support	32 programs

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

DGT regularly holds press conferences and send out press releases to regulate the dissemination of tax information to the public. Details of the press conference and press releases in 2018 are described as follows.

Press Conferences, 2018

Date	Press Conference Title	Location	Speakers
January 2	Macroeconomic Update and Realization of Revised State Budget 2017	DGT Head Office	Minister of Finance, Director General of Taxes, echelon I officials of Ministry of Finance
January 5	Realization of 2017 Tax Revenue and Director General of Taxes No. PER-31/PJ/2017	DGT Head Office	Director General of Taxes, DGT Directors
February 21	Inauguration of tax data integration between DGT and Pertamina	DGT Head Office	Director General of Taxes, Head of Large Taxpayers RTO
April 2	Tax holiday for new investments and acceleration of return	DGT Head Office	Director General of Taxes, DGT Directors
July 14	Tax Awareness on Tax Inclusion	DGT Head Office	Minister of Finance, Director General of Taxes
August 23	Joint press conference between DGT and DGCE on the latest tax issues	DGT Head Office	Director General of Taxes, Director General of Customs and Excise
November 30	Press Conference related to Google	DGT Head Office	DGT officials

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

Press Releases, 2018

Press Release Number and Date	Press Release Title
SP-1/2018 January 5, 2018	2017 Saw Rapid Growth in Tax Compliance and Revenue, DGT Hopeful towards 2018
SP-2/2018 January 10, 2018	Fictitious Tax Invoice Issuer Sentenced to 4 Years 6 Months for Money Laundering Crime, Asset of Rp27 Billion Seized for the State
SP-3/2018 January 19, 2018	Deadline for Annual Tax Returns Submission Approaching, Director General of Taxes Urged Public to Report Taxes Correctly and Timely
SP-4/2018 January 25, 2018	DGT Suspended 1,049 Taxpayers Identified as Illegal Invoice Publisher/User
SP-5/2018 February 14, 2018	Implementing Regulation on Law No. 9/2017 Issued, Financial Institutions Must Register by the End of February 2018
SP-6/2018 February 21, 2018	Integrating Tax Data, DGT and Pertamina Initiated New Era of Cooperation-Based Compliance
SP-7/2018 February 28, 2018	DGT and Indonesian Tax Consultants Associations Collaborated to Increase Tax Awareness and Compliance
SP-8/2018 March 2, 2018	Clarification on News regarding Reporting of Accounts that Include Undivided Inheritance

Press Release Number and Date	Press Release Title
SP-9/2018 March 5, 2018	MSMEs Not Required to Report Placement of Assets, and Other Tax Updates
SP-10/2018 March 6, 2018	Armed Forces Commander: Tax-Compliant Demonstrated Love for Country
SP-11/2018 March 8, 2018	DGT Introduced Services for Forgotten EFIN, Generating Billing Codes, and Verification Codes via Twitter and Live Chat
SP-12/2018 March 14, 2018	Clarification related to News on Awarding to Large Taxpayers
SP-13/2018 March 14, 2018	Post Amnesty Tax Report Can Be Submitted Electronically
SP-14/2018 March 18, 2018	DGT Promoted e-Filing Tax Reporting
SP-15/2018 March 20, 2018	e-Filing aside, DGT Also Has e-Form, Offline Electronic Annual Tax Returns Filing Service
SP-16/2018 March 21, 2018	DGT Appreciated Jakarta Regional Police for Decisive Action on Fake Stamp Duty Dealer
SP-17/2018 March 28, 2018	Minister of Finance Announced Accelerated Tax Refund Policy and Joint Audit with Special Task Force for Upstream Oil and Gas Business
SP-18/2018 March 29, 2018	Postponement of Single Identity Number's inclusion in e-Faktur for Individual Buyers Without Tax Identification Number
SP-19/2018 April 2, 2018	Compliance Improved, Tax Return Submission Grew Double Digits
SP-20/2018 April 5, 2018	Indonesia Announced 79 Participating Jurisdictions and 69 Reporting Jurisdictions for Financial Information Exchange
SP-21/2018 April 13, 2018	DGT Launched Country-by-Country Reporting System
SP-22/2018 April 18, 2018	DGT Partnered with BNI, BRI and Bank Mandiri to Develop Electronic Services
SP-23/2018 May 9, 2018	e-Faktur (e-tax invoice) Application Version 2.1 Featured Improvements and New Features, Available Today
SP-24/2018 May 9, 2018	Constitutional Court Declared Law on Access to Financial Information Not Violating Constitution, DGT Promised to Safeguard Customer Data and Privacy
SP-25/2018 May 14, 2018	DGT and BTN Officially Tied the Knot, Development of Electronic Tax Services Now Includes All State-owned Banks
SP-26/2018 May 24, 2018	Joining forces with Directorate General of Immigration, DGT Strengthened Tax Compliance Oversight
SP-27/2018 June 22, 2018	President Launched Regulation for Reducing Final Income Tax Rate to 0.5% for MSMEs
SP-28/2018 June 23, 2018	President Promoted 0.5% Final Income Tax Rate Reduction for MSMEs

Press Release Number and Date	Press Release Title
SP-29/2018 July 2, 2018	Indonesia and the United States signed a Bilateral Agreement on Country-by-Country Report Exchange
SP-30/2018 July 24, 2018	DGT, Perum Peruri, and PT Pos Indonesia Held Dissemination on Stamp Duty
SP-31/2018 August 2, 2018	Thanks to Tax Reform, Indonesia Rose in Global Forum Rating
SP-32/2018 August 23, 2018	Continuing Positive Trends, Tax Revenue Until August 20, 2018 Grew 15.5 Percent
SP-33/2018 August 23, 2018	Tax Policy Regarding Earthquakes in Lombok Island
SP-34/2018 September 22, 2018	Fraud Claiming as "Tax Call Center"
SP-35/2018 September 27, 2018	October 1, 2018, DGT Inaugurated 23 New Offices
SP-36/2018 October 10, 2018	DGT, Perum Peruri and PT Pos Indonesia Once Again Held Dissemination on Stamp Duty
SP-37/2018 October 31, 2018	DGT and Five SOEs Collaborated and Developed MSMEs
SP-38/2018 November 2, 2018	DGT and Directorate General of Population and Civil Registration Strengthened Cooperation in Population Data Utilisation for Tax Purposes
SP-39/2018 November 9, 2018	Intensifying Tax Education and Research, DGT Teamed Up with Ministry of Home Affairs, Ministry of Religious Affairs, and Indonesian Institute of Sciences
SP-40/2018 November 22, 2018	Relieving Taxpayers Administration Burden, DGT Simplified Tax Treaty
SP-41/2018 November 26, 2018	DGT Simplified Research Process on Final Income Tax on Transfer of Rights for Developer Taxpayers
SP-42/2018 November 29, 2018	Encouraging Investment, Government to Issue New Tax Holiday Regulations
SP-43/2018 December 5, 2018	DGT Appreciated Indonesian Ombudsman Support for Efforts to Increase Tax Compliance
SP-44/2018 December 6, 2018	Commemorating Anti-Corruption Day, DGT Requested Commitment to Fight Corruption
SP-45/2018 December 18, 2018	Supporting Infrastructure Development, DGT Gave Special Tax Treatment on Income from Feasibility Support
SP-46/2018 December 20, 2018	Improving Service, DGT Trimmed Time for Issuing Certificate of Residence from 10 Days to Real-Time

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

Facilitating internal communication, DGT public relations unit at the central level publishes a monthly internal magazine that is uploaded to the DGT internal public portal. It is an electronic magazine and not available in a printed version.

Intax Internal Magazine Publishing, 2018

Edition	Theme
January	DGT Strategy in 2018
February	Self Assessment Challenge
March	Assurance and Fairness Following Postponed of Director General of Taxes Regulation No. PER-26/PJ/2017
April	Taxpayers Behavior Approach
May	Closer with CbCR
June	Golden Momentum
July	Half Percent, Wholehearted
October	DGT New Offices
November	Our Sorrow
December	Change Management of Tax Reform

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



Intax July 2018 Edition

Increasing Number of Follower/Subscriber on DGT Social Media Account, 2017—2018

Social Media	2018	2017
Facebook	218,334	211,105
Youtube	8,697	5,227
Twitter	88,300	73,500
Instagram	100,101	58,300

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

Social Media Activities, 2018

Channel	Activities/Response	Total
Facebook	Posts	288
	Page Likers	218,334
	Reach	2,387,284
Youtube	Video	32
	Subscriber	8,697
	View	284,831
Twitter	Tweet	5,945
	Mention	43,786
	Impression	28,460,000
Instagram	Posts	498
	Loves	1,228,039
	Follower	100,101

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



Total Visit of DGT Website www.pajak.go.id, 2018

Activities	Total
Sessions	14,099,202
Pageviews	31,290,649

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

2. Assessment on Public Relations Effectiveness

Assessment on tax public relations in 2018 was conducted through a survey by DGT in collaboration with a third party, namely PT Sigma Research Indonesia.

The index of effectiveness of public relations comprises of three aspects, namely tax advertising /information awareness, tax advertising/information themes, and comprehension of tax advertisement/information themes. In this survey, DGT scored 81.87 (scale of 100) in index of public relations effectiveness. It went down slightly by 1.16 points over the previous year. The decline was due to the score of advertising/information themes in 2017 being incredibly high with the intensive publication of Tax Amnesty program by the Government. Such phenomenon did not occur in 2018, so it caused.

Survey of Public Relations Effectiveness, 2018

Measured Aspects	Score	Percentage
Tax advertisement/information	97.85	40%
Tax advertisement/information themes	66.36	30%
Comprehension of tax advertisement/information themes	76.07	30%
Public relations effectiveness index	81.87	

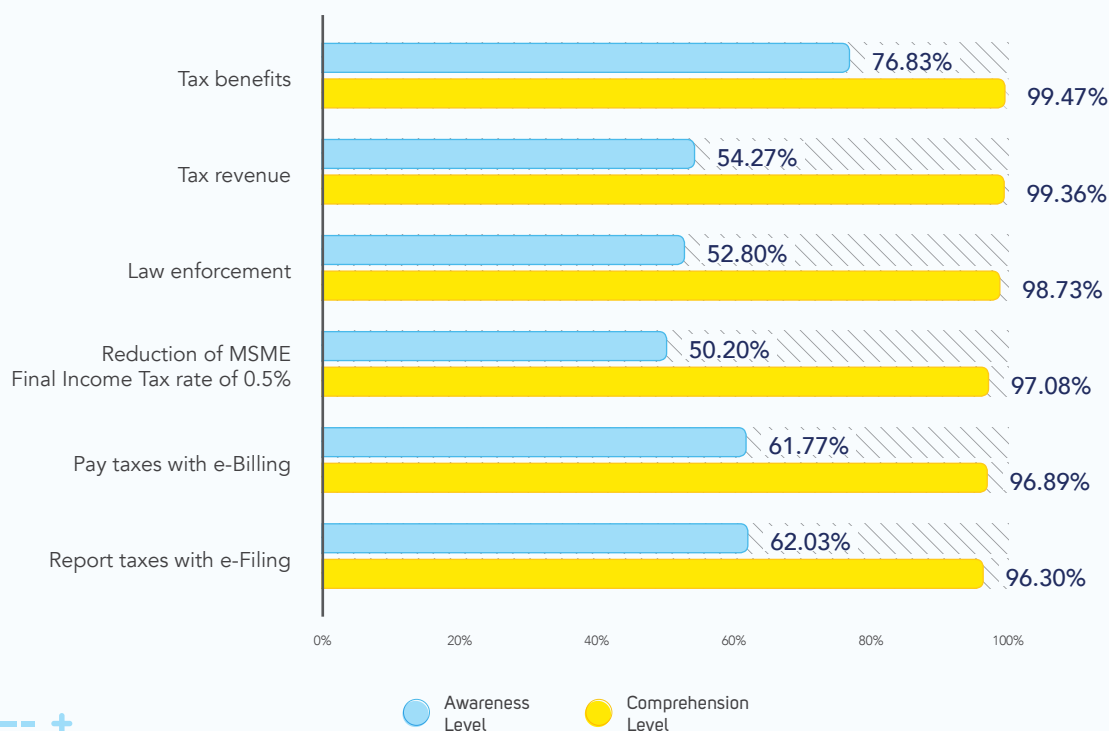
Notes:

There was a total of 8,380 respondents, consisting both taxpayers and non-taxpayers

Source: National Final Report on Survey of Service Satisfaction and Effectiveness of Dissemination and Public Relations 2018

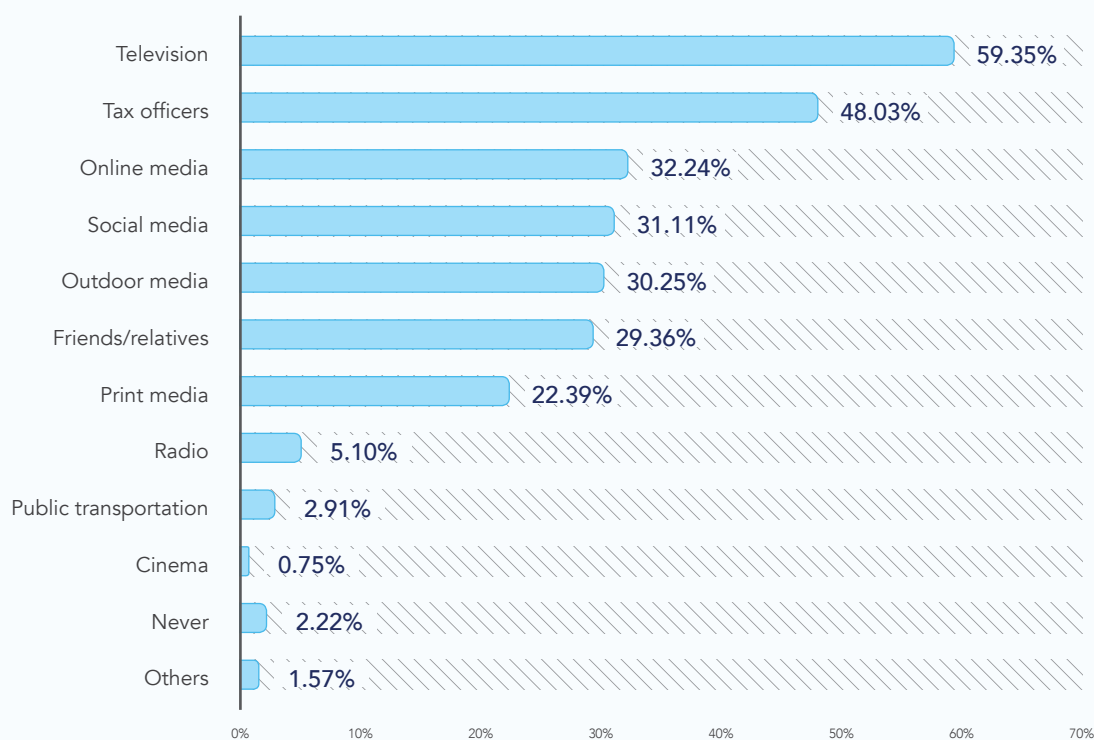
The survey results show that tax benefits, tax reporting with e-Filing, and paying taxes with e-Billing are the three advertising/information themes with the highest awareness in 2018. In terms of public understanding on advertising/information messages, respondents' comprehension level was generally very good, with percentage on each theme reaching more than 95.00 percent. Furthermore, television is still the most widely used media source to obtain tax information. The information conveyed by tax officials also leaves strong impression as one of the tax information channels known to the public.

Level of Awareness & Comprehension on Tax Advertisement/Information, 2018



Source: National Final Report on Survey of Service Satisfaction and Effectiveness of Dissemination and Public Relations 2018

Level of Popularity of Tax Advertisement/ Information Channels, 2018



Source: National Final Report on Survey of Service Satisfaction and Effectiveness of Dissemination and Public Relations 2018

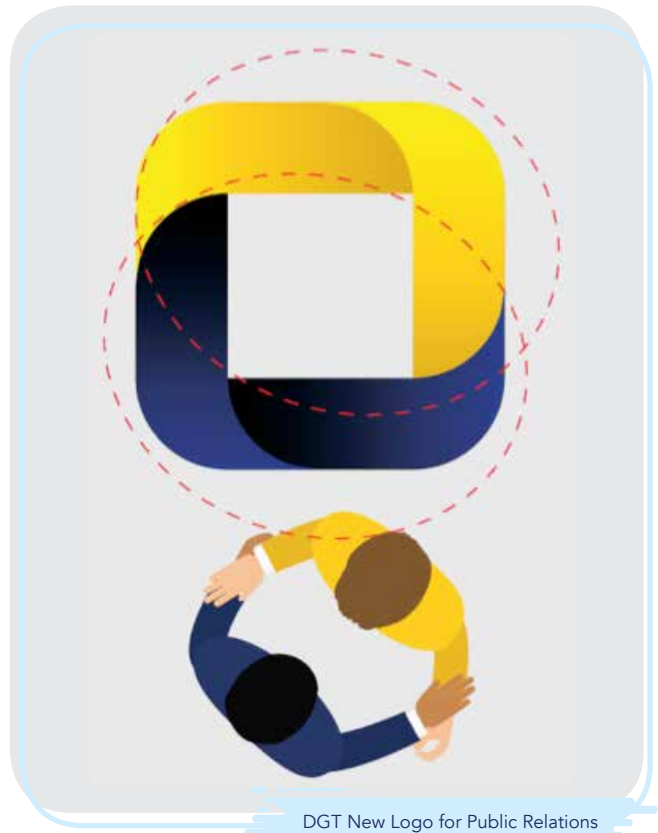
Some recommendations for DGT to improve the effectiveness of public relations, especially through advertising, are:

- use of infographics on information, news, and advertisements on social media can be one way of attracting people to see, read, or learn more about tax;
- deeper analysis on the choice of sentences to the appropriate color tone for each theme, so that the message left a strong impression on the public's mind; and
- use of influencers on social media to educate the public about tax so as to increase engagement between DGT and the community.

3. DGT New Logo for Public Relations

By the end of 2018, Minister of Finance issued Minister of Finance Decree No. 865/KMK.03/2018 regarding the establishment of DGT logo. In particular, the establishment of the new logo aims to build public confidence that DGT is a friend of the community and is always open to them.

When observed imaginatively using bird's-eye view, the logo looks like a colleague or friend who meets, embraces, and greets. The main colors, which are blue and yellow, also have special meaning. The blue color represents trust, professionalism, responsibility, and obligation. Meanwhile, yellow symbolizes friendliness and the value of good deeds. The color combination used is dark blue and gold. Dark blue depicts firmness, while gold portrays prosperity. In fact, the blue and yellow colors take after the main colors of Ministry of Finance *Nagara Dana Rakca* logo with yellow on the wings and blue on the pentagon shield.



DGT New Logo for Public Relations

The official logo of the Ministry of Finance will continue to be used on DGT official and correspondence documents, while DGT new logo is used as branding for DGT public relations activities. The use of two logos with different uses is recognized as a common practice by institutions at home and abroad.

As a branding, DGT new logo holds a glimmer of optimism that it can create an image that is relevant to people's expectations, a strong new identity, and a positive reputation in the community.

The logo has also implanted its own characteristics on the organization, culture, and

identity. By having its own identity, the logo can build employee pride and indirectly ignite the spirit of creativity. In particular, it can support the organization in collecting state revenue.

E. DOMESTIC PARTNERSHIP

Successful rate of tax collection duties is strongly influenced by collaboration with many parties. DGT requires support from institutions, agencies, associations and other parties, especially in terms of data exchange, law enforcement, education, and expansion of taxpayers.

Partnership in data exchange is pursuant to Article 35A of Law on General Provisions and Tax Procedures and Government Regulation No. 31 of 2012, where external parties are required to regularly provide DGT with tax-related data and information. Its objective is to ensure that the laws and regulations can be carried out according to the provisions, as well as delivering maximum benefits for DGT and other parties as partners in cooperation.

Collaboration in law enforcement is built on to carry out the provisions of tax crimes. DGT requires intensive coordination with other law enforcement officers so that criminal law enforcement in taxation can run effectively and efficiently.

Cooperation in expanding taxpayers is carried out by DGT in order to educate citizens' awareness in meeting their tax obligations, encouraging voluntary compliance, and supporting extensification of taxpayers.



As a collaboration project with other parties which has taken place since 2018, **Business Development Services program** is one DGT's partnership initiative to expand the number of taxpayers.



In order to optimize implementation of its duties, at both Ministry of Finance and DGT Head Office level has signed a number of memorandums of understanding/partnership agreements with the following description.

Signing of Memorandum of Understanding/Partnership Agreement, 2018

Date	Related Party	Title of Partnership/Mutual Agreement
February 21	DGT and PT Pertamina (Persero)	Partnership in Development of Application for Withholding Tax Slip for Tax Income through Joint Development Program.
April 18	DGT and PT Bank Negara Indonesia (Persero) Tbk., PT Bank Mandiri (Persero) Tbk., and PT Bank Rakyat Indonesia (Persero) Tbk.	Partnership in Utilization of Tax Services and Banking Services.
May 14	DGT and PT Bank Tabungan Negara (Persero) Tbk.	Partnership in Utilization of Tax Services and Banking Services.
May 15	DGT and Directorate General of Immigration, Ministry of Law and Human Rights	Synergy in the Implementation of Taxation and Immigration Tasks.
June 25	DGT and Junior Attorney General for Special Crimes	Amendment of Partnership Agreement between Directorate General of Taxes and Junior Attorney General for Special Crimes No. 114/PJ/2015 and No. KEP-01/F/PJP/05/2015 concerning Criminal Law Enforcement in Taxation and Money Laundering.
August 13	Ministry of Home Affairs and Ministry of Finance	Utilization of Single Identity Number, Population Data, and Electronic Identity Card (e-KTP) in the Scope of Duties and Functions of the Ministry of Finance of the Republic of Indonesia.
August 21	DGT and PT Pertamina (Persero)	Development of Application for Withholding Tax Slip for Unified Tax Income through Joint Development Program.

Date	Related Party	Title of Partnership/Mutual Agreement
October 31	DGT and PT Bank Mandiri (Persero) Tbk., PT Telekomunikasi Indonesia Tbk., PT Bank Tabungan Negara (Persero) Tbk., PT Bank Negara Indonesia (Persero) Tbk., and PT Bank Rakyat Indonesia (Persero) Tbk.	Development of MSMEs through Creative House Program of SOEs of PT Bank Mandiri (Persero) Tbk., PT Telekomunikasi Indonesia (persero) Tbk., PT Bank Tabungan Negara (Persero) Tbk., PT Bank Negara Indonesia (Persero) Tbk., and PT Bank Rakyat Indonesia (Persero) Tbk. and DGT Business Development Services.
November 2	DGT with Directorate General of Population and Civil Registration, Ministry of Home Affairs	Utilization of Single Identity Number, Population Data, and Electronic Identity Card (e-KTP) in the Scope of Duties and Functions of the Ministry of Finance of the Republic of Indonesia.
November 9	Ministry of Finance and Indonesian Institute of Sciences	Research, Training in Research Resources and Utilization of Science and Technology in State Revenue
	DGT and Center for Scientific Documentation and information of Indonesian Institute of Sciences	Partnership in Tax Research Management
	Ministry of Finance and Ministry of Home Affairs	Improvement of Tax Compliance and Education to Raise Tax Awareness in the Government and Local Government
	DGT and Indonesia Open University	Education, Research, and Public Service
	Ministry of Finance and Ministry of Religious Affairs	Improvement of Tax Awareness, Compliance, and State Revenue in Ministry of Religious Affairs

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

DGT operational offices in the regions are also engaged in the interagency partnership. Among others are the establishment of tax information, education and training centers, which are called Tax Centers. The collaboration to establish a Tax Center is stated in a mutual agreement between RTOs and universities or non-profit organizations in the local area.



Kalimantan Barat RTO and Panca Bhakti Pontianak Tax Academy signed an MoU regarding partnership to establish a Tax Center.



218 Tax Centers

have been established by the end of 2018



F. INTERNATIONAL PARTNERSHIP

1. DGT Participation in International Forum

DGT participation in international forums is expected to have a positive impact on national interests. Apart from being a forum for exchanging ideas in designing ideal tax policies, contributions to international forums could also help to maintain Indonesia's bilateral and multilateral relations with partner countries and international organizations.

DGT participation in the international forum includes both sending DGT delegations to international forums in partner countries and taking part in international activities inside the country. Participation can be done through face-to-face meetings and video conferences.

DGT's Participation in International Forum, 2018

Date	Location	Subject
January 12	Indonesia	Meeting with the EU Ambassador
February 9	Indonesia	International Tax Teleconference
February 26— March 1	France	28 th Meeting of the Peer Review Group of the Global Forum
March 5—8	France	15 th AEoI Working Group Meeting of the Global Forum
March 9	Indonesia	Teleconference call with the United State Treasury regarding Preparation for the Implementation of Foreign Account Tax Compliance Act in Indonesia
March 13	Indonesia	US-ASEAN Business Councils 2018 Meeting
March 15	Indonesia	Workshop: Reform of the Corporate Income Tax Regime
April 8—12	Japan	The Ninth IMF-Japan High Level Tax Conference for Asian Countries
April 18—21	Philippines	The 10 th Meeting of Working Group ASEAN Forum on Taxation
April 21—25	Oman	Negotiations on Tax Treaty between Indonesian Government and Oman Government
April 22—25	Philippines	1 st 2018 Study Group on Asian Tax Administration and Research (SGATAR) Taskforce Workshop and Face-to-face Meeting
April 24—28	Malaysia	The 10 th Meeting of Working Group IRBM OECD IMF ADB Joint Workshop on ISORA
May 7	Indonesia	Seminar on "Investment and Trade Between Indonesia and Thailand"
May 14	Indonesia	Symposium on the Development Cooperation of Japan and Indonesia: Working Together to Build the Future Based on Trust
May 8—11	United Arab Emirates	Workshop on Value Added Tax, e-Taxation, and e-Invoicing
May 28—June 1	Australia	TP Minds Australia
May 28—June 2	Sweden	Conference on Capacity Building Concerning Taxation
June 7	Indonesia	ASEAN Macroeconomic Research Office (AMRO) Visit
June 11—14	Liechtenstein	29 th Meeting of the Peer Review Group of the Global Forum
June 25—29	Peru	5 th Meeting of Inclusive Framework on BEPS
June 25—July 1	China	Seminar on Law-based Governance and Optimisation of Taxpayer Service

Date	Location	Subject
July 2—6	South Korea	Asian Tax Authorities Symposium
July 23—27	Papua New Guinea	Workshop Advancing BEPS and AEoI Priorities in APEC
August 18—26	South Korea	Training Program for Strategic Action Plan (SAP) among the ASEAN Forum on Taxation
August 30—31	Indonesia	An information session on the Tax Protocol between Indonesia and the Netherlands
August 30—September 1	Singapore	Indonesia Investment Day 2018
September 1—9	South Korea	SAP Among the ASEAN Forum on Taxation
September 2—6	South Korea	72 nd Congress of the International Fiscal Association
September 5—6	China	SGATAR Task Force Meeting
September 10—13	France	30 th Meeting of the Peer Review Group of the Global Forum, The Economic and Development Review Committee (EDRC), FTA MAP Forum Meeting
September 12—15	Singapore	Renegotiations on Tax Treaty between the Indonesian Government and Singapore Government
September 12	Indonesia	Discussion of Bilateral Investment Treaty between Indonesian Government and Singapore Government
September 24—27	France	17 th AEoI Working Group Meeting of the Global Forum
September 25—27	China	Workshop on Practical Experiences From The First Year of CbC Reporting and The Effective Use of CbC Report
September 27	Indonesia	US-Indonesia Investment Summit 2018
October 8—12	Philippines	Joint Seminar on Beneficial Ownership and EOIR Assessor Training
	Netherlands	Change by Improvement Conference 2018
October 22—26	Philippines	The Asian Development Bank Workshop: Enhancing VAT Administration-Meeting
November 10—16	Mauritania	The ATAIC 15 th Annual Technical Conference
November 12—13	Indonesia	World Bank Workshop: Introduction to Investment Policy and Promotion
	Singapore	EY Asia-Pacific Symposium 2018
November 12—16	China	48 th Annual Meeting of SGATAR
November 20—22	Uruguay	11 th Plenary Meeting of Global Forum on Transparency and Exchange of Information for Tax Purpose
November 29	Indonesia	Dissemination of Privileges and Immunities to All Foreign Missions and international Organizations
November 26—30	Hungary	Handling Mutual Agreement Procedure (MAP) Cases Training (by IOTA & OECD)
December 2—6	France	The Task Force Meeting on Digital Economy 2018
December 4—5	Indonesia	Tax Force on the Digital Economy (TFDE) Meeting
December 3—7	Portugal	Joint Seminar on Beneficial Ownership and EOIR Assessor Training

Source: Directorate of International Taxation



DGT delegation attended the 48th Annual Meeting of Study Group on Asian Taxation Administration and Research (SGATAR) in Hangzhou, China.

2. Foreign Delegation/Institution Visit

Throughout 2018, DGT welcomed various visits from several foreign countries or institutions. The purpose of the visit are study visits, courtesy visits/meetings, seminars, workshop, and focus group discussion (FGD) with the following details.

Foreign Delegation and Institution Visit, 2018

Date	Delegation	Agenda
February 12	Department of Revenue Investigation, Ministry of Finance of Nepal	Comparative research on Indonesia tax administration system
February 26—28	Inland Revenue Board of Malaysia	Bilateral meeting between DGT and Inland Revenue Board of Malaysia
February 28	National Tax College (NTC) of Japan	Courtesy meeting to DGT
March 5—9	Organization for Economic Co-Operation and Development (OECD)	FGD on Indonesia's Tax Treaty Policy
March 6	Inland Revenue Board of Malaysia	Comparative research to Yogyakarta RTO
March 20—23	Inland Revenue Authority of Singapore (IRAS)	Competent authority meeting antara DJP dan IRAS
April 2—6	Netherlands Tax and Customs Administration (NTCA)	Joint DGT-NTCA Workshop on Dispute Resolution
April 13	EY Global	International Tax Sharing Session
April 18—19	World Bank	Focus Group Discussion and Diagnostic Review on Indonesia's Tax Regulations
June 5—7	National Tax Service (NTS) of South Korea	Bilateral visit from NTS Commissioner

Date	Delegation	Agenda
July 16—21	OECD	Joint DGT-OECD Workshop: Addressing the Tax Challenges of the Digital Economy
July 30—31	World Bank	Workshop: Addressing the Tax Challenges of e-Commerce
July 31	Indonesia - Japan Tax Society (IJTS)	Discussion on Joint Research between DGT and IJTS
August 1	American Chamber	Meeting with American Chamber
August 27—28	NTCA	Joint DGT-NTCA Workshop: Negotiation Skills for Effective Dispute Resolution
August 28	NTS of South Korea	DGT - NTS Working Level Meeting on Automatic Exchange of Financial Account Information (AEOI)
September 13	NTS of South Korea	Seminar on Tax Policies and International Taxation for Korean Companies
October 23—26	National Tax Agency (NTA) of Japan	Competent authority meeting between DGT and NTA
October 15—19	OECD	Joint DGT - OECD Workshop on Transfer Pricing
October 22—26	International Bureau of Fiscal Documentation (IBFD)	Joint DGT - IBFD Workshop on International Corporate Tax Planning
November 5—7	NTS of South Korea	Competent authority meeting between DGT and NTS
November 8—10	Ministry of Finance of the Netherlands	Competent authority meeting between DGT and Ministry of Finance of the Netherlands
November 14	Ministry of Finance of Timor Leste	Comparative research on governmental public relations
December 6—8	Inland Revenue Board of Malaysia	Commissioner meeting between DGT and Inland Revenue Board of Malaysia
December 10—14	NTCA	DGT-NTCA Co-operation: Identification Missions
December 12—14	IRAS	Competent authority meeting between DGT and IRAS
December 18—20	OECD	Technical Assistance Mission to Indonesia on Addressing the Indirect Tax Challenges of the Digital Economy

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

3. Partnership with Foreign Donor Agencies

Foreign donor agencies are international agencies that provide DGT with technical assistance to improve the capacity of DGT resources. Throughout 2018, DGT continued the partnership with five donor agencies described as follows:

a. Japan International Cooperation Agency (JICA) – Japan

DGT collaborated with JICA through scheme of Project for Enhancing Tax Monitoring and Enforcement in the DGT through the Prevention of Tax Dispute and Improvement in the Management of Human Resources and

Organization from 2014 to 2017, with the last period being extended to June 2018.

Furthermore, a new collaboration project of Capacity Development on Tax Administration

will take place starting from August 2018. In implementing this scheme, JICA assigned an expert in DGT to manage the project and provide inputs as well as technical assistance in strategic areas to support the implementation

of DGT Strategic Plan and Tax Reform program. In 2018, technical assistance from JICA focused on international taxation and development of an organizational structure for objection and appeal functions.

b. Gesellschaft für Internationale Zusammenarbeit (GIZ) – Germany

Government of the Federal Republic of Germany through GIZ is committed to supporting the Domestic Resources Mobilization (DRM) program in Indonesia. In 2018, funding support from GIZ will be utilized by DGT and Fiscal Policy Agency. DGT fund will be assigned for data migration activities to the Core Tax System.

To demonstrate the support, the German Embassy in Jakarta has submitted the Draft Exchange of Notes on Domestic Resource Mobilization for Sustainable Development Program. It has been responded by DGT by

sending out a letter to Fiscal Policy Agency. The letter was used as a basis for the Indonesian Government's response, in this case, the Ministry of Foreign Affairs, to the German Government.

Ministry of Foreign Affairs has responded by letter No. D-01316/XI /2018/38 dated November 19, 2018, to the German Embassy in Jakarta. If the German Government has no objections to the response, the DRM program can be implemented immediately after the Exchange of Notes is signed by the governments of Indonesia and Germany.

c. Public Financial Management-Multi Donor Trust Fund (PFM-MDTF)

PFM-MDTF is part of the Financial Management and Revenue Administration Improvement Project that is organized with the assistance of the World Bank, International Monetary Fund, and other foreign supporters.

Based on Minister of Finance Decree No. 357/KMK.01/2015, DGT is

designated as one of the implementing agencies of PFM-MDTF that carries out the activities to enhance State Revenue Administration aimed at increasing state tax revenue.

DGT will utilize grant provided by PFM-MDTF from April 2018 to February 2019, to work on the following areas: 1)

designing HR management framework; b) supporting IT modernization; c) modernizing criminal investigation function; d) enhancing project and change management capacity; e) designing a comprehensive tax compliance program.

d. Australia Indonesia Partnership for Economic Development (Prospera)

Prospera is a grant-funded partnership between the Australian Ministry of Foreign Affairs and Trade and Indonesian Coordinating Ministry for Economic Affairs. The program provides the Indonesian Government with support to build institutions and create policies that are more effective and can support strong, sustainable, and inclusive economic growth.

Prospera is a continuation from the previous partnership programs, namely Australia Indonesia Partnership for Economic Governance (AIPEG) and Government Partnership Fund (GPF). Both of these programs have contributed to DGT in terms of providing technical assistance as well as government-to-government (G-to-G)

collaboration with ministries/institutions in Australia. Such collaboration will continue to take place through Prospera program.

In 2018, DGT received technical assistance from Prospera to support Tax Reform implementation, particularly in developing tax administration information system.

e. Agence Francaise de Developpement (AFD) – France

AFD is a public financial institution that implements its policies in accordance with the French Government's policies. AFD was established to encourage sustainable growth and reduce poverty. AFD supports various projects and public policies through a variety of financial instruments.

In 2018, AFD participated in several World Bank programs for Indonesia, namely loans in the Fiscal Reform Development Policy Loan (DPL) II (June 2018) and Logistics Reform DPL II (November 2018). In July-August 2018, AFD - DPL I held a workshop and technical mission on a tax audit.

FINANCIAL FUNCTION OVERVIEW



This overview talks about DGT 2018 Financial Statements (Audited) which has been submitted to the Ministry of Finance as DGT's supervisory unit. The discussion focus on segments of revenue, expenditures, assets, liabilities, and equity.

A. TAX REVENUE

The realization of net tax revenue in 2018 was Rp1,313,322,214,394,922.00 or 92.23 percent of the target. This amount grew 14.10 percent from 2017's tax revenue. The revenue growth in 2018 was supported by the positive economic growth of the following main sectors such as the processing industry, trading, mining, and financial services.

Among factors contributed to the higher tax revenues in 2018 were increasing commodity prices especially mining products; increased imports of raw materials and capital goods; higher taxpayers compliance after the Tax

Amnesty program, including rising number of taxpayers, enhanced quality of audit results that triggered higher value of tax assessments; higher dividend payments in several business sectors compared to the same interval last year; increasing Oil and Gas Income Tax payments as a result of stronger exchange rates and Indonesia Crude Price; increased salary payments in multiple business sectors as well as salary expenditures for the State Budget and Local Government Budget and simultaneous election activities in several regions across Indonesia.

Net Tax Revenue Realization by Type, 2018

Type of Tax	2018			2017	Realization Growth 2017—2018 (%)
	Target (billion Rp)	Realization (billion Rp)	Achievement (%)	Realization (billion Rp)	
Non-Oil & Gas Income Tax	816,999.43	685,276.44	83.88	596,479.22	14.89
Income Tax Article 21	164,932.93	134,910.23	81.80	117,761.79	14.56
Income Tax Article 22	19,779.42	18,009.88	91.05	16,172.63	11.36
Income Tax Article 22 on Import	60,914.80	54,727.15	89.84	43,156.72	26.81
Income Tax Article 23	50,883.95	39,739.11	78.10	34,005.92	16.86
Income Tax Article 25/29 from Individual	22,209.41	9,405.77	42.35	7,806.49	20.50
Income Tax Article 25/29 from Corporate	284,909.44	252,132.92	88.50	206,552.82	22.07
Income Tax Article 26	57,203.01	50,638.04	88.52	43,691.06	15.90
Final Income Tax	142,645.65	115,459.33	80.94	106,313.31	8.60
Other Non-Oil & Gas Income Tax	3,398.99	141.92	4.18	12,084.33	(98.83)
Departure Tax	0.00	0.33	0.00	0.35	(4.98)
Income Tax Borne by the Government	10,121.83	10,111.76	99.90	8,933.80	13.19
VAT & Sales Tax on Luxury Goods	541,801.12	537,261.15	99.16	480,723.03	11.76
Domestic VAT	344,603.47	333,920.09	96.90	314,341.26	6.23
VAT on Import	179,280.83	186,394.64	103.97	149,034.79	25.07
Other VAT	314.58	68.71	21.84	150.81	(54.44)
Domestic Sales Tax on Luxury Goods	13,320.53	12,794.67	96.05	13,292.14	(3.74)
Sales Tax on Luxury Goods on Import	4,188.95	4,108.01	98.07	3,796.75	8.20
Other Sales Tax on Luxury Goods	92.76	(24.97)	(26.92)	107.28	(123.27)
Land & Building Tax	17,369.10	19,444.52	111.95	16,770.35	15.95
Acquisition Duty of Right on Land and Building	0.00	0.00	0.00	1.22	0.00
Other Taxes	9,691.80	6,630.31	68.41	6,738.48	(1.61)
Oil & Gas Income Tax	38,134.05	64,709.79	169.69	50,315.75	28.61
Total Including Oil & Gas Income Tax	1,423,995.50	1,313,322.21	92.23	1,151,028.05	14.10
Total Excluding Oil & Gas Income Tax	1,385,861.45	1,248,612.42	90.10	1,100,712.31	13.44

Source: DGT 2018 Financial Statements (Audited)

The general overview of tax revenues in 2018 will be discussed as follow:

1. Income Tax Article 21

Revenue from Income Tax Article 21 in 2018 was Rp134.91 trillion. The number increased by about 14.56 percent over the previous year. This growth was driven by the higher participation of the working population. In August 2018, the total working population was 124.01 million (2.99 million people in addition compared to 2017). On the other hand, the total informal workers went down by 0.19 percent compared to 2017.

2. Income Tax Article 22

Revenue from Article 22 in 2018 was Rp18.01 trillion, grew around 11.36 percent from 2017. The upbeat trend was encouraged by the strong general economic backdrop which led to higher growth of monthly tax payment (31.81 percent), responsible for a considerable 51.5 percent of total revenue from Income Tax Article 22.

3. Income Tax Article 22 on Import

By September 13, 2018, Minister of Finance officially implemented a new tax rate for Tax Article 22 on Imports based on Minister of Finance Regulation No. 110/PMK.010/2018. Thus, by the last quarter of 2018, import activities went down. Nevertheless, the total revenue

of Income Tax Article 22 on Imports for the whole year still increased. There was a total increase by 26.81 percent of tax revenue from Income Tax Article 22 on Imports or about Rp54.73 trillion in values.

Factors responsible for this increase were the improvement

in import transaction value, increase in import transaction volume and the weakening rupiah against US dollar. The last factor drove a high import value in consumer goods (increase by 22.03%), raw/ auxiliary materials (increase by 20.06%) and capital goods (increase by 19.54%).

4. Income Tax Article 23

In 2018, revenue from Income Tax Article 23 was grown. The growth was mainly because of the generally improving economic activities in main sectors and the rising number of taxpayers (growth by 6%). There were also higher

payments of Notice of Tax Assessment and Notice of Tax Collection compared to 2017. Together, these higher payments contributed to 130.76 percent raise over 2017. In addition, there was also a factor from corporate

dividends payout upward trend which increased the revenue realization for about 30.13 percent. To sum up, the total income Tax Article 23 revenue in 2018 was Rp39.74 trillion, increased by about 16.86 percent compared to 2017.

5. Income Tax Article 25/29 from Individual

Revenue from Income Tax Article 25/29 from Individual gained 20.50 percent y-o-y to reached Rp9.41 trillion in 2018 compared to 2017. The favorable progress was mostly thanks to the robust business activities in general, which in turn boosted the number of the periodic tax payment and annual tax payment so as to generate higher national tax revenue.

6. Income Tax Article 25/29 from Corporate

Revenue from Income Tax Article 25/29 from Corporate in 2018 was Rp252.13 trillion, rose 22.07 percent y-o-y. Growth in Income Tax Article 25/29 from Corporate was supported by the positive performance of the main business sectors. First, the high exchange rate gains due to rupiah weakening has stimulated financial services sector performance

to grow 16.60 percent. second, the mining sector climbed up 103.89 percent as a result of increasing prices of major mining commodities. Last, the revenue from the DGT's audit, collection and law enforcement also considerably went up by 25.75 percent.

7. Income Tax Article 26

In 2018, revenue from Income Tax Article 26 was Rp50.64 trillion, up by 15.90 percent over 2017. The improved performance was affected mainly by the growth in almost all types of payments. This growth was higher compared to 2017, mainly because revenue from Income Tax Article 26 on interest, services, and payments from Notice of Tax Assessment and Notice of Tax Collection were also higher. Another factor contributed to the growth was a lower tax refund (down by 47.37 percent).

8. Final Income Tax

Final Income Tax revenue reached Rp115.46 trillion in 2018 or went up 8.60 percent y-o-y. First, the strong growth of Final Income Tax was supported by the progressively higher deposit interest rates since June 2018, which resulted in the increased total Final Income Tax payments on deposit/savings interest. Second, Final Income Tax for construction services also recorded an upturn in line with the rising GDP nominal for construction. Third, Final Income Tax payments for the transfer of rights to land/buildings

posted a 2.32 percent hike after the slump in the previous year. This was thanks to escalating price index and demand for commercial properties. Finally, the slash in Final Income Tax rate for taxpayers with certain gross income, which took effect since July 1, 2018, successfully boosted the number of taxpayers making payments, while on the other hand left the Final Income Tax for this payment type to grow in a negative rate of -2.40 percent.

9. Domestic Value-added Tax (VAT)

Domestic VAT revenue in 2018 went up 6.23 percent to reach Rp333.92 trillion over the previous year. This growth rate in 2018 was slightly lower than in 2017. The slightly lower growth was caused by several factors. The first factor was the high growth of Import VAT, which then became tax credits. The second factor was the new policy of the Minister of Finance Regulation No. 39/PMK.03/ 2018

concerning Procedures for Preliminary Refund of Tax Overpayment, which was implemented in April 2018 accelerated the total amount of VAT refund. As an effect of this regulation, the number of taxpayers who received tax refund rose to 34.07 percent (y-o-y) in the second semester of 2018 with the overall value of tax refund grew 17.11 percent in 2018.

10. VAT on Import

Even though there was a challenge from the increase of tax refund by 119.18 percent, VAT on Import revenue in 2018 was still increased by 25.07 percent over 2017. Total revenue from this type of tax was Rp186.39 trillion. This rise was because of high import volume and value in 2018, rupiah depreciation which boosted the import value, and the increased revenue from Notice of Tax Underpayment Assessment by 603.52 percent.

11. Sales Tax on Luxury Goods

In overall, Sales Tax on Luxury Goods revenue in 2018 slightly dropped by 1.85 percent y-o-y to Rp16.88 trillion. Domestic VAT & Sales Tax on Luxury Goods decrease 3.74 percent in contrast with VAT & Sales Tax on Luxury Goods on Import, which went up 8.20 percent. Among the aspects that caused a downturn in Domestic VAT & Sales Tax on Luxury Goods are

the lethargic sales of Sales Tax on Luxury Goods-imposed car types and the declining tax audit and collection results by 69.11 percent. In contrast, VAT & Sales Tax on Luxury Goods on Import indicated positive progress in line with the higher volume and value of luxury goods imports as well as rupiah depreciation.

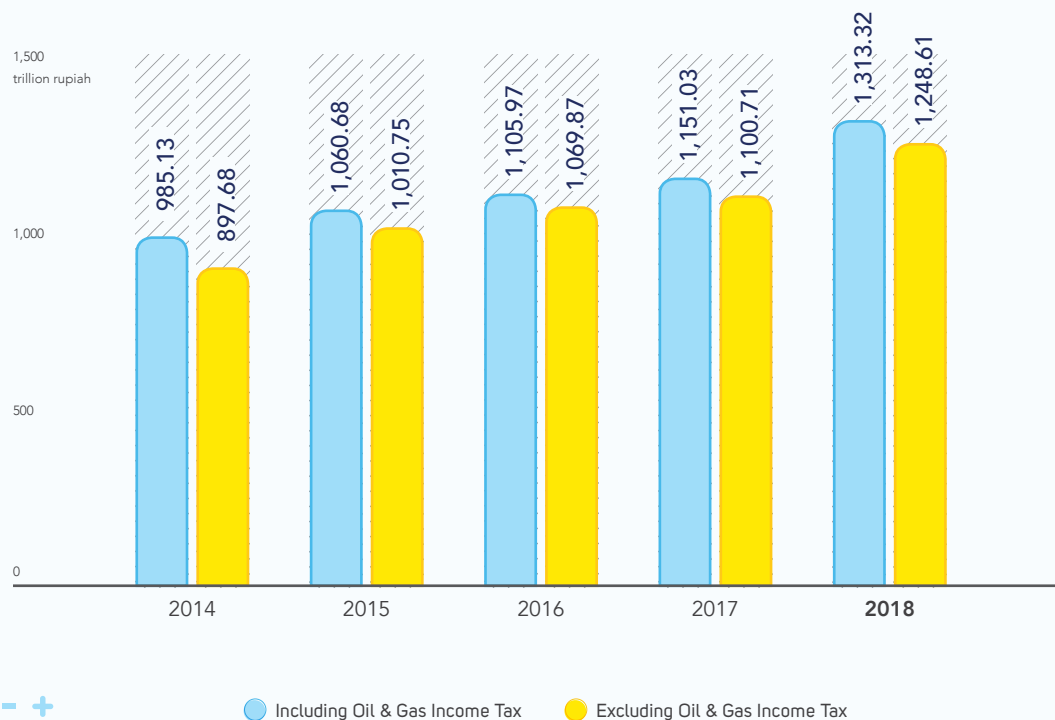
12. Land & Building Tax

Land & Building Tax revenue in 2018 grew 15.95 percent up to Rp19.44 trillion in 2018 compared to 2017. It was quite an achievement considering the negative growth in the previous year. The largest contributor of Land & Building Tax revenue growth was the expansion of all mining sector.

13. Other Taxes

Other Taxes revenue in 2018 was down 1.61 percent to Rp6.63 trillion over 2017. Despite the negative growth, it actually improved compared to the previous year's result at -16.9 percent. Other Tax revenues were mostly dominated by Stamp Duty and Stamp Object Sales, which rose 7.55 percent and 7.28 percent respectively in 2018, and were able to compensate for the decline in revenue from the Coal Sales Tax and Interest of Income Tax Collection.

DGT Tax Revenue Performance, 2014–2018



Source: DGT Financial Statements 2014-2018 (Audited)

B. NON-TAX REVENUE

Net Non-Tax Revenue in 2018 was Rp25,672,844,797.00 or escalated by 577.53 percent of estimation. This revenue was down by 48.43 percent compared to 2017.

Net Non-Tax Revenue, 2017—2018

Description	2018			2017	Increase/ Decrease (%)
	Estimate (Rp)	Realization (Rp)	Achievement (%)	Realization (Rp)	
Revenue from Sales, State-Owned Assets Management, and Business Entity Fees	832,080,000	14,286,278,047	1,716.94	13,854,512,825	3.12
Revenue from Other Services	0	361,929,005	100.00	2,905,260,829	(87.54)
Revenue from Interests, Banking Account Management, and Financial Management	1,352,145,000	2,786,932,751	206.11	3,176,100,494	(12.25)
Revenue from Dues and Fines	11,485,000	2,559,690,199	22,287.25	2,092,074,758	22.35
Other Revenues	2,249,590,000	5,686,563,644	252.78	27,768,699,366	(79.52)
Gross Total	4,445,300,000	25,681,393,646	577.72	49,796,648,272	(48.43)
Refund	0	8,548,849	-	15,487,846	(44.80)
Net Total	4,445,300,000	25,672,844,797	577.53	49,781,160,426	(48.43)

C. PERSONNEL EXPENDITURE

Net Personnel Expenditures in 2018 was Rp2,400,520,430,763.00 or 97.04 percent of the budget. This number rose 4.29 percent over 2017. The slightly higher expense was because of the increasing number of employees in 2018.

Net Personnel Expenditure, 2017—2018

Description	2018			2017	Increase/ Decrease (%)
	Budget (Rp)	Realization (Rp)	Achievement (%)	Realization (Rp)	
Civil Servant Salary & Allowances Expenditure	2,421,494,850,000	2,366,613,293,891	97.73	2,255,741,167,570	4.92
Overtime Expenditure	52,226,970,000	33,907,136,872	64.92	46,070,032,478	(26.40)
Total	2,473,721,820,000	2,400,520,430,763	97.04	2,301,811,200,048	4.29

D. GOODS EXPENDITURE

Net Goods Expenditure in 2018 was Rp3,792,354,372,694.00 or 95.02 percent of the budget. Among the trigger factors in making a 4.72 percent growth over 2017 were the higher rental expense for new offices and the increasing stamp duty printing compared to the previous year. The Goods Expenditure budget for 2018 was not fully expended due to the implementation of DGT's budget-saving and efficiency policy.

Net Goods Expenditure, 2017—2018

Description	2018			2017	Increase/ Decrease (%)
	Budget (Rp)	Realization (Rp)	Achievement (%)	Realization (Rp)	
Operating Goods Expenditure	739,934,940,000	710,727,271,570	96.05	1,357,212,918,173	(47.63)
Non-operating Goods Expenditure	1,138,228,217,000	1,087,809,702,101	95.57	430,098,871,401	152.92
Supplies Expenditure	350,291,691,000	343,126,782,800	97.95	293,906,797,853	16.75
Services Expenditure	524,304,332,000	493,548,067,759	94.13	416,658,717,918	18.45
Maintenance Expenditure	472,215,759,000	451,643,509,944	95.64	457,710,878,066	(1.33)
Domestic Travel Expenditure	757,329,125,000	698,058,178,011	92.17	653,209,238,535	6.87
International Travel Expenditure	8,924,380,000	7,440,860,509	83.38	12,785,178,613	(41.80)
Total	3,991,228,444,000	3,792,354,372,694	95.02	3,621,582,600,559	4.72

E. CAPITAL EXPENDITURE

Net Capital Expenditure in 2018 was recorded at Rp541,494,884,900.00 or 55.44 percent of the budget and rose 74.07 percent over 2017. The Capital Expenditure budget that was not fully expended partly due to the unsuccessful auction for the procurement of goods/services in 2018.

Net Capital Expenditure, 2017—2018

Description	2018			2017	Increase/ Decrease (%)
	Budget (Rp)	Realization (Rp)	Achievement (%)	Realization (Rp)	
Capital Expenditure on Equipment & Machine	340,668,742,000	328,575,243,625	96.45	188,582,423,295	74.23
Capital Expenditure on Building & Construction	172,405,609,000	159,812,303,040	92.70	80,888,392,263	97.57
Capital Expenditure on Road, Irrigation & Installation	4,570,938,000	4,491,297,935	98.26	3,971,331,200	13.09
Other Capital Expenditure	458,992,432,000	48,616,040,300	10.59	37,628,247,086	29.20
Total	976,637,721,000	541,494,884,900	55.44	311,070,393,844	74.07

F. ASSETS

1. Current Assets

Current Assets are assets that could be easily converted into cash or owned to be utilized or sold within twelve months since the reporting date. Total DGT Current Assets as of December 31, 2018 was Rp27,328,146,180,659.00.

Current Assets, 2017—2018

Description	Value in 2018 (Rp)	Value in 2017 (Rp)	Increase/ Decrease (%)
Cash in Expenditure Treasurer	400,884,959	475,898,919	(15.76)
Other Cash & Cash Equivalent	32,450,722	11,800,540	174.99
Prepaid Expenditure	121,230,933,293	56,899,350,176	113.06
Expenditure Prepayment	255,496,173	566,529,066	(54.90)
Tax Receivables (Net)	26,992,072,791,728	26,434,607,571,404	2.11
Non-Tax Receivables (Net)	121,038,667	0	0.00
Current Portion of Treasury Bills/ Compensation Claim (Net)	43,983,960	44,583,960	(1.35)
Inventory	213,988,601,157	230,766,815,535	(7.27)
Total	27,328,146,180,659	26,723,372,549,600	2.26

2. Fixed Assets

Fixed Assets include the entire tangible assets that could be used for either government's or public's interests with more than a year lifetime. Fixed Assets are reported on DGT balance sheet based on acquisition cost. The book value of Fixed Assets after depreciation as of December 31, 2018 was Rp37,462,975,636,990.00.

Fixed Assets, 2017—2018

Description	Value in 2018 (Rp)	Value in 2017 (Rp)	Increase/ Decrease (%)
Land	30,513,082,118,507	30,560,848,847,468	(0.16)
Equipment & Machine	5,033,638,332,737	4,888,740,018,318	2.96
Building & Construction	6,350,977,037,134	6,295,130,265,102	0.89
Road, Irrigation & Installation	52,401,905,655	50,871,947,750	3.01
Renovated Fixed Assets	0	2,447,575,000	(100.00)
Other Fixed Assets	4,627,741,604	5,162,214,809	(10.35)

Description	Value in 2018 (Rp)	Value in 2017 (Rp)	Increase/ Decrease (%)
Construction in Progress	151,901,409,029	78,422,698,733	93.70
Total Fixed Assets (gross)	42,106,628,544,666	41,881,623,567,180	0.54
Accumulated Depreciation as of December 31, 2018 (exclude Land)	(4,643,652,907,676)	(4,270,051,143,221)	8.75
Book Value of Fixed Assets	37,462,975,636,990	37,611,572,423,959	(0.40)

3. Long-Term Receivables

Total Long-Term Receivables as of December 31, 2018 was recorded at Rp0.00. The amount was resulted from deduction of gross Treasury Claim/Compensation Claim of Rp719,559,620.00 by Allowance for Uncollectible Treasury Claim/Compensation Claim of Rp719,559,620.00, which was an estimate of uncollectible receivables based on the quality of the receivables.

Long-Term Receivables, 2017—2018

Description	Value in 2018 (Rp)	Value in 2017 (Rp)	Increase/ Decrease (%)
Treasury Claim/Compensation Claim (gross)	719,559,620	691,309,821	4.09
Allowance for Uncollectible Treasury Claim/Compensation Claim	(719,559,620)	(654,068,578)	10.01
Treasury Claim/Compensation Claim (Net)	0	37,241,243	(100.00)

4. Other Assets

Other Assets comprise of Intangible Assets and Other Assets (Unused Fixed Assets). Intangible Assets are assets that can be identified yet do not have any physical form and owned to generate goods or services, or used for other purposes including intellectual property rights. On the other hand, Other Assets are the government's fixed assets which are no longer in use.

The total book value of Other Assets owned by DGT as of December 31, 2018 was Rp148,332,125,951.00.

Other Assets, 2017—2018

Description	Value in 2018 (Rp)	Value in 2017 (Rp)	Increase/ Decrease (%)
Intangible Assets	424,555,022,710	421,503,504,074	0.72
Other Assets	525,172,940,657	461,534,158,232	13.79
Total Other Assets (gross)	949,727,963,367	883,037,662,306	7.55
Accumulated Depreciation	(462,733,777,542)	(406,319,653,480)	13.88
Accumulated Amortization	(338,662,059,874)	(319,193,788,500)	6.10
Book Value of Other Assets	148,332,125,951	157,524,220,326	(5.84)

G. SHORT-TERM LIABILITIES

Liabilities are classified as short-term if they are expected to be paid or matured within twelve months after the reporting date. Short-term liabilities as of December 31, 2018, was Rp24,619,816,889,275.00.

Short-Term Liabilities, 2017—2018

Description	Value in 2018 (Rp)	Value in 2017 (Rp)	Increase/ Decrease (%)
Third-Party Accounts Payable	14,440,788,207	13,216,148,018	9.27
Revenue Overpayment Accounts Payable	24,604,009,233,369	17,248,585,899,463	42.64
Prepaid Revenue	965,982,740	757,350,896	27.55
Prepayment from State Treasury Service Office	400,884,959	475,898,919	(15.76)
Other Short-Term Liabilities	0	7,440,650	(100.00)
Total	24,619,816,889,275	17,263,042,737,946	42.62

H. EQUITY

Equity as of December 31, 2018 was Rp40,319,637,054,325.00 indicating a Rp6,909,826,642,857.00 or around 14.63 percent drop compared to last year which was Rp47,229,463,697,182.00 in total.

2019 PERFORMANCE TARGET

When delivering the Government Statement on the Bill on the State Budget for the 2019 Fiscal Year, President Joko Widodo explained that self-reliance concept in State Budget was demonstrated by higher tax revenue as a major contributor to state revenue. As such, the Government continues to encourage the increase tax ratio that is in line with economic capacity while maintaining favorable investment and business climate.

Tax revenue in 2019 State Budget Bill is targeted at Rp1.786,38 trillion. Of the total tax revenue, DGT has the mandate to collect taxes of Rp1.577,56 trillion, increased 20.12 percent from the previous year's tax revenue realization.



Tax revenue's increasing contribution to the structure of state revenue demonstrates the government's commitment to achieving state budget self-reliance.



DGT's measures to fulfill its role in securing state revenue from taxes for self-reliant State Budget are as follows:

- a. optimize tax potential through the utilization of data as well as up to date and integrated tax information system;
- b. enhance taxpayers compliance level and build tax awareness to encourage tax payment;
- c. enhance information transparency in taxation by optimizing international tax treaties and effectiveness of AEoI implementation;
- d. strengthen tax services function in order to foster voluntary taxpayers compliance;
- e. improve monitoring effectiveness in order to enhance taxpayers compliance, i.e., through AEoI implementation and financial information access for tax purposes; as well as
- f. implement tax extensification and improvement of supervision to follow up Tax Amnesty program.

DGT Performance Contract, 2019

No.	Program/Activity Target	Performance Indicator	Target
1.	Optimum state revenue	Percentage of tax revenue realization	100%
2.	Excellent public services	Service Users Satisfaction Index	4,29 (out of 5)
3.	High level of taxpayers compliance	Percentage of corporate taxpayers and nonemployee individual taxpayers compliance	70%
		Percentage of corporate taxpayers and nonemployee individual taxpayers who pay taxes	50%
4.	Formulation of quality policy	Tax Regulation Effectiveness Index	8,20 (out of 10)
5.	Effective tax services, dissemination, and public relations	Percentage of tax dissemination effectiveness	65%
		Percentage of timely follow-ups on tax service complaint	85%
		Level of public relations effectiveness	80
6.	Optimum tax extensification	Percentage of newly registered taxpayers from tax extensification program who pay taxes	100%
7.	Effective taxpayers supervision	Percentage of successful joint program implementation	80%
		Percentage of completion of requests for clarification of data and information to taxpayers	100%
8.	Effective tax audit and collection	Percentage of audit completion	100%
		Percentage of tax arrears disbursement	75%
9.	Effective investigation	Percentage of investigation findings declared complete by the attorney (P-21 status)	65%
10.	Optimum handling of taxpayers' appeals/ lawsuits	Percentage of the verdicts defending the object of appeals/lawsuits in tax court	41%
11.	Effective quality control	Percentage of followed up Audit Board recommendations	90%
12.	Optimum tax data	Percentage of identified external data	65%
13.	Competent human capital	Percentage of DGT officials who conform to job competency standards	94%
		Percentage of talent placement process in target positions	80%
14.	Fit for purpose organization	Organization Integrity Index	92.50
		Level of units' accomplishment on the criteria of Integrity Zone Toward Corruption-Free Area	100% (30 units)
		Integrity Perception Index	85
		Percentage of the Digital Transformation program completion	80%
15.	Reliable information management system	Downtime level of information and communication technology system	0.10%
16.	Optimum budget management	Percentage of budget execution quality	95%

Source: Performance Contract No. 3/KK/2019 signed by Minister of Finance and Director General of Taxes

DGT Strategic Initiatives, 2019

Strategic Objective/KPI	Strategic Initiatives	Output/Outcome	Period
Percentage of corporate taxpayers and nonemployee individual taxpayers compliance	Refinement of Compliance Risk Management	Refinement concept	Jan—Dec
Percentage of tax dissemination effectiveness	Inclusion of Tax Awareness in the National Education Curriculum	<ul style="list-style-type: none"> - Blueprint of the Tax Education Grand Strategy - MoU with stakeholders 	Jan—Dec
Downtime level of information and communication technology system	Core tax system	Appointment of procurement agent	Jan—Jun

Source: Performance Contract No. 3/KK/2019 signed by Minister of Finance and Director General of Taxes

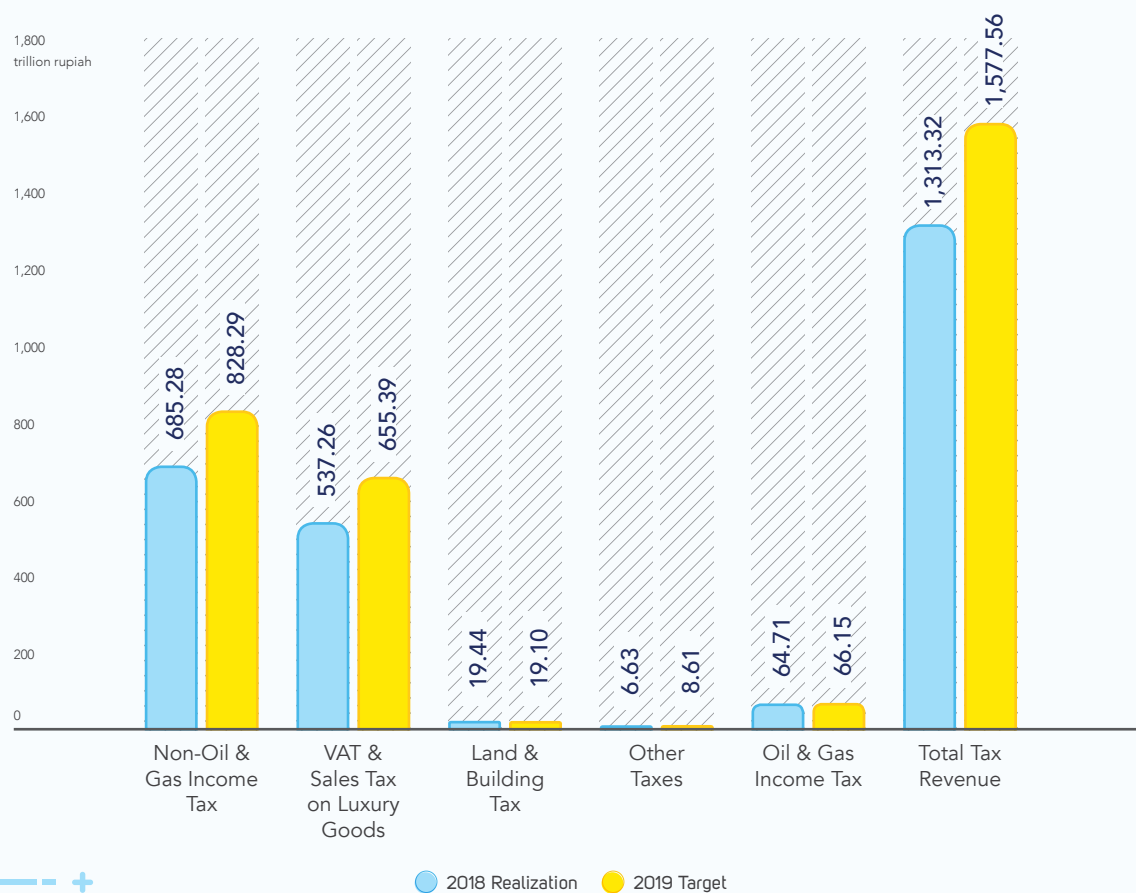


Tax revenue target in 2019 **Rp1,577.56** trillion

20.12% growth from previous year's tax revenue realization



Comparison between 2019 Tax Revenue Target and 2018 Tax Revenue Realization



Source: Directorate of Tax Potential, Compliance, and Revenue



Policy in Government Regulation No. 23 of 2018 is a manifestation of **fair** tax collection. In addition to reducing the Final Income Tax rate to 0.5 percent which alleviates the burden borne by MSME taxpayers, the provisions regarding options and the period of utilization of this rate also provide convenience for taxpayers in fulfilling tax obligations according to their abilities.



CORPORATE GOVERNANCE

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GOVERNANCE

As an organization that implements good corporate governance, DGT formulates and establishes organizational governance in formal terms. To ensure the organization sustainability and consistently maintain services quality, competent authorities define regulations or decisions that regulate organization and procedures, job descriptions, and standard operating procedures.

A. ORGANIZATION AND PROCEDURES

DGT as part of the Ministry of Finance is responsible for formulating and implementing tax policies in accordance with statutory provisions. Its position, duties, functions, and control scope are stipulated in Presidential Regulation No. 28 of 2015 concerning the Ministry of Finance. In addition, other matters regarding DGT's organization and procedures that include head office, vertical units, and Technical Implementation Units (UPT) are defined through the Minister of Finance Regulation.

DGT is a dynamic organization and required to be able to keep abreast of the times. In order to develop an organization that capable to adapt to environmental dynamics and deliver excellent services for public, DGT strives for continuous evaluation and improvement through organizational restructuring. Organizational restructuring in the Ministry of Finance is coordinated by Secretariat General. Whereas in DGT, for the analysis/development of organizational design is coordinated by the Directorate of Internal Compliance and Apparatus Transformation and for the formulation of its implementation regulations is coordinated together with Secretariat Directorate General.

Organization and Procedures

Unit	Legal Basis
Head Office	<ul style="list-style-type: none"> • Presidential Regulation No. 28 of 2015 concerning the Ministry of Finance • Minister of Finance Regulation No. 217/PMK.01/2018 concerning Organization and Procedures of the Ministry of Finance • Minister of Finance Decree No. 218/KMK.01/2003 concerning Advisors to the Director General of Taxes
Vertical Units	Minister of Finance Regulation No. 210/PMK.01/2017 concerning Organization and Procedures of Vertical Units in DGT
Technical Implementing Units	<ul style="list-style-type: none"> • Minister of Finance Regulation No. 167/PMK.01/2016 concerning Organization and Procedures of Center for Taxation Data and Document Processing • Minister of Finance Regulation No. 166/PMK.01/2016 concerning Organization and Procedures of Taxation Data and Document Processing Office • Minister of Finance Regulation No.134/PMK.01/2011 concerning Organization and Procedures of External Data Processing Office as amended by Minister of Finance Regulation No. 173/PMK.01/2012 • Minister of Finance Regulation No. 174/PMK.01/2012 concerning Organization and Procedures of Information and Complaint Services Office as amended by Minister of Finance Regulation No. 165/PMK.01/2016

B. JOB DESCRIPTION

As a guideline in carrying out each role in DGT, the job description includes but not limited to position name, overview, purpose, description of tasks and activities, materials, and tools used to complete the job, outcomes, authorities, responsibilities, risks, and requirements. A job description is essential to prevent job duplication and obscurity of authorities and responsibilities for each position.

Job Description/Position Activities

Position	Legal Basis
Structural Official (Echelon) in DGT Head Office	Minister of Finance Decree No. 225/KM.1/2016
Staff in DGT Head Office	Minister of Finance Decree No. 187/KM.1/2017
Structural Official (Echelon) in vertical units and Technical Implementing Units	Minister of Finance Decree No. 387/KM.1/2018
Staff in the vertical unit and Technical Implementing Units	Minister of Finance Decree No. 188/KM.1/2017
Tax Auditor	Minister of Finance Decree No. 1122/KM.1/2017
Tax Appraiser	Minister of Administrative and Bureaucratic Reform Regulation No. 11 of 2018
Tax Appraiser Assistant	Minister of Administrative and Bureaucratic Reform Regulation No. 12 of 2018
IT Specialist	Minister of State Apparatus Utilization Decree No. 66/KEP/M.PAN/7/2003

C. STANDARD OPERATING PROCEDURES

Standard Operating Procedure (SOP) is a series of formal written instructions about government's administration operational process, how, when, and where it is to be done, and to whom it should be delegated. The SOP is a guideline in performing the tasks and functions to prevent errors, to ensure uniformity and compliance to established rules, to encourage effective and efficient implementation; as well as a tool of internal control.

To ensure its effectiveness, efficiency, and sustainability, DGT performs SOP Management which includes receiving and distributing feedbacks, developing, approving, administering and publishing, and also monitoring and evaluating SOP. Through this SOP Management, DGT stipulates new SOP, revised SOP, and revoked SOP on a semester basis.

Standard Operating Procedures Development Unit

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

Summary of Standard Operating Procedures

Based on Development Area		Based on SOPs Owner Unit	
Area	Total	Unit	Total
Services	357	DGT	21
Dissemination	143	Head Office	1,172
Law Enforcement	458	RTO	423
Extensification and Valuation	269	TO	518
Human Resources Management	434	TSDCO	77
Competency and Capacity Building	75	Center for Taxation Data and Document Processing	159
		Taxation Data and Document Processing Office	139
Information System Analysis and Evaluation	226	External Data Processing Office	107
Organizational Transformation	772	Information and Complaint Service Office	118
Total	2,734	Total	2,734

Notes: Total SOPs as of December 31, 2018

Legal basis:

- Minister of Finance Regulation No. 131/PMK.01/2015
- Director General of Taxes Regulation No. PER-16/PJ/2017
- Director General of Taxes Decree No. KEP-361/PJ/2018
- Director General of Taxes Circular Letter No. SE-29/PJ/2017

PERFORMANCE ASSESSMENT SYSTEM

Performance management system in DGT is implemented in accordance with Minister of Finance Decree No. 467/KMK.01/2014 and Director General of Taxes Regulation No. PER-12/PJ/2018. These guidelines govern both organizational and employee performance management. DGT's organizational performance management is conducted by assessing organizational performance based

on achievement of official's performance contract who own strategic map to generate organization performance index. Furthermore, employee performance management is conducted by assessing employee performance based on an employees performance contract, employee work target, and behavioral score to generate employee performance index and employee job achievement index.

A. ORGANIZATION PERFORMANCE ASSESSMENT

To assess organizational performance, the Ministry of Finance applies performance management system based on balanced scorecard (BSC). BSC is a strategic tool which translates vision, mission, objectives, and strategies into an operational framework. Using the BSC approach, DGT's organizational performance is measured by assessing four perspectives, namely stakeholder, customer, internal process, and learning and growth.

Perspectives in DGT Balance Scorecard

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

DGT's organizational performance assessment is not only focused on the financial aspect. Tax revenue is pivotal in state finances, but not necessarily the only concern for the organization. The four perspectives in BSC are measured by defining the Strategic Objectives

that must be achieved. There are several KPIs to measure the achievement of each strategic objectives. KPI is formulated by adhering to SMART-C principle (specific, measurable, agreeable, realistic, time-bounded, continuously improved).

Principles in Key Performance Indicator Formulation

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

B. EMPLOYEE PERFORMANCE ASSESSMENT

Optimal employee performance is one of the keys to DGT's success in achieving organizational goals. Therefore, DGT always strives for an objective, fair and transparent employee performance assessment system. The performance targets of each DGT employee, which are derivatives of their work unit targets, have been set in clear, realistic, and challenging measurement by taking into account the opportunities, challenges, and difficulty levels encountered.

DGT's employee performance management cycles start with the formulation of Performance Contract and Employee Performance Targets as an agreement between employees and their direct supervisor which contains a letter of commitment to achieve performance targets stated in KPIs and descriptions of activities that conforms with each other. Furthermore, the direct supervisor as the assessor conducts regular monitoring to evaluate the progress of employees' performance achievement through performance dialogues. Mentoring and consultation are integral to performance dialogues. Mentoring is an initiative taken by the direct supervisor to guide employees to complete their work in order to achieve performance targets. Consultation is both

formal and informal meetings between direct supervisor and employees to review their progress in achieving performance targets based on periodical reports. Monitoring results are used to determine corrective actions and ensure employee performance target achievement.

In addition to the prior method, DGT uses a mechanism to calibrate employees assessment by creating a ranking system for employee performance status that provides a normal distribution of employee ranks (forced rank). This system combines employee performance assessment score, employee contributions score from their direct supervisor and consideration/discretion of their supervisor who owns a strategic map. Based on this mechanism, the performance status of each employee is defined.

The results of employee performance assessment, both the performance achievement index and performance status, are taken into account for human resources policy decision such as employee restructuring and employee performance incentives.

DGT's employee performance management in 2018 was focused on the following activities:

- a. enhancing employees and managers' comprehension through the dissemination of performance management provisions;
- b. conducting semi-annual Employee Performance Week to ensure every employee carry out the entire phase of performance management simultaneously and timely;
- c. organizing Individual Performance Dialogue Activities every semester to build effective communication and harmonious relationship between employees and their direct supervisor;
- d. plenary session to determine employee performance status as the basis for payment of employee performance incentives and as one of the parameters used in human resources policy decision; and
- e. improving the ability of direct supervisors in mentoring their employees through a pilot project of coaching for performance assistance program.

JOB ROTATION SYSTEM



Job rotation is defined as an activity to rotate employee from one position to another position within or inter-unit. Among its objectives are to support the achievement of organization goals, create balanced employee composition in each unit, develop employees career, competencies, as well as motivation. As such, job rotation system plays a critical role in DGT's human resources management.

The guidelines for job rotation system refer to Law No. 5 of 2014, Government Regulation No. 11 of 2017, Minister of Finance Regulation No. 39/PMK.01/2009, Director General of Taxes Regulation No. PER-01/PJ/2012 as amended by Director General of Taxes Regulation No. PER-25/PJ/2015.

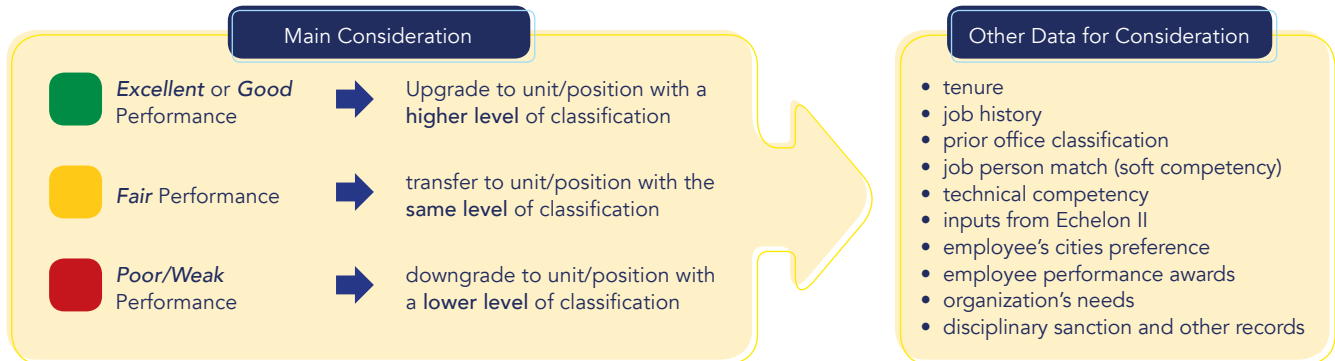
A. JOB ROTATION

Since the main purpose of job rotation is to support the achievement of organization objectives, employee performance is a critical consideration for job rotation. Employees with *Excellent* and *Good* performance should be given a greater challenge to support in generating tax revenue

in units/positions with a higher level of classification. Whereas those with *Fair* performance should be transferred to units/positions with the same level of classification, and those who performing *Poorly* should be transferred to units/positions with a lower level of classification.

Other than employee performance, job rotation also takes into account several aspects including tenure, job history, prior office classification, job person match, technical competency, inputs from head of echelon II unit, employee's cities preference, employee track record, organization's needs, and other information.

General Policy for Employees Who Are Eligible for Job Rotation



B. JOB PROMOTION

Job promotion in DGT is carried out through talent management. Talent management is a series of integrated human resource management processes designed to find, manage, develop, and retain the best employees who have optimal qualifications, competencies, and performance.

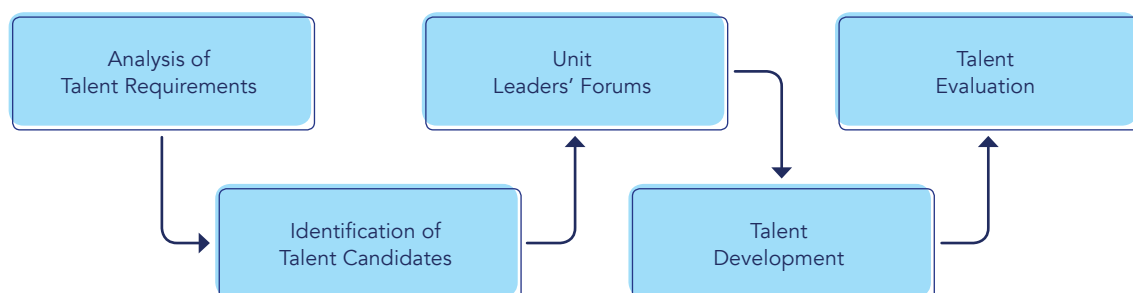
The benefits of talent management for the organization are:

- finding and preparing the best employees to fill target positions;
- setting up an objective, planned, open, timely, and accountable succession planning;
- building a positive competition environment among employees; and
- fostering employee trust in the organization.

Through talent management, each employee will have equal opportunity in career development. Competencies and career development in talent management stages are also useful as a channel for employees' self-actualization.

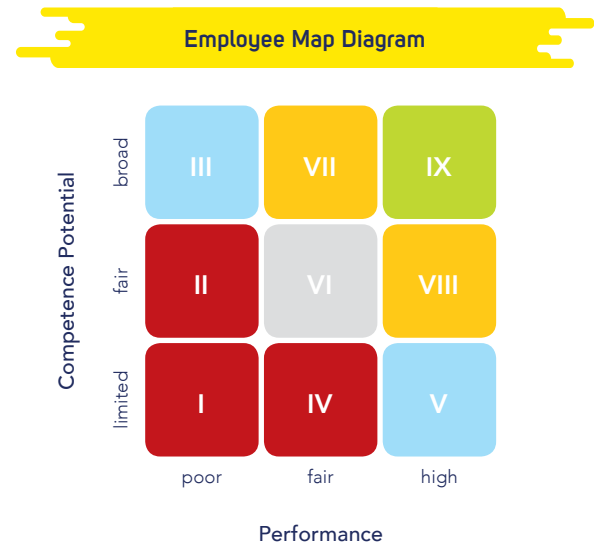
DGT's talent management refers to Minister of Finance Regulation No. 60/PMK.01/ 2016 as amended by Minister of Finance Regulation No. 161/PMK.01/2017. There are five stages in DGT's talent management, namely analysis of talent requirements, identification of talent candidates, unit leaders' forum, talent development, and talent evaluation.

DGT Talent Management Stages



Analysis of talent requirements is the stage of determining the number of talents that will be managed/developed in talent management. Target positions are set by taking into account work unit classification, region classification, tax potential, sociocultural and political conditions of the region, and job rank in target positions.

Identification of potential talents is carried out through employee mapping, administrative selection, monitoring of track record and integrity, confirmation from talent candidate, and ranking. In the employee mapping process, employees are mapped using a diagram based on their performance and competencies, so that employees with excellent performance and most competent (box IX) will be selected as talents. The collected data and information then used to generate a list of potential talent (shortlist) to be presented in the unit leaders' forum.



Inauguration and oath-taking of Supervisors in Papua and Maluku RTO.

Unit leaders' forum sets the target positions to be filled by talents and choose the talents from the shortlisted candidates. This forum decides whether or not an employee eligible to the talent pool based on the recommendation from their direct supervisor or other evidence that can be justified.

Various activities in talent development include mentoring, on-the-job training, talent development workshops, and leadership sharing sessions. Afterward,

based on these talent development activities, shortlisted candidates are evaluated.

Talent retention is a way for the organization to show appreciation to the talents so that they will remain in the talent pool. Talent retention can be delivered in the form of incentives, offers to participate in self-development activities, and/or other forms of appreciation. Talent retention is stopped if the talent is revoked from the talent pool due to certain reasons.

EMPLOYEE REMUNERATION SYSTEM

DGT's employee remuneration system refers to Presidential Regulation No. 96 of 2017 on the Amendments Presidential Regulation No. 37 of 2015 on Employee Performance Allowances in DGT and Minister of Finance Regulation No. 211/ PMK.03/2017. As stipulated, employee performance allowance takes into consideration of risks and workloads in each unit, organizational performance, and employee performance.

DGT's employee remuneration system is developed comprehensively by considering the existing management

of apparatus, namely job rotation system and talent management. The existing system is expected to encourage employees to be posted in units with higher risks or workloads as there will be higher allowance accordingly.

Some variables that affect the performance allowance are organizational characteristics, achievement of organizational and employee performance, as well as employee job ranks. To the extent of performance, organizational performance accounts for 60 percent while employee performance makes up the remaining 40 percent.

Formula of Performance Allowance Calculation

Performance Allowance=

Constant x ((60% x Organization Performance Achievement Status) + (40% x Employee Performance Achievement Status)) x Performance Allowance Table based on Position and Job Rank

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

Organization characteristics are determined by two parameters:

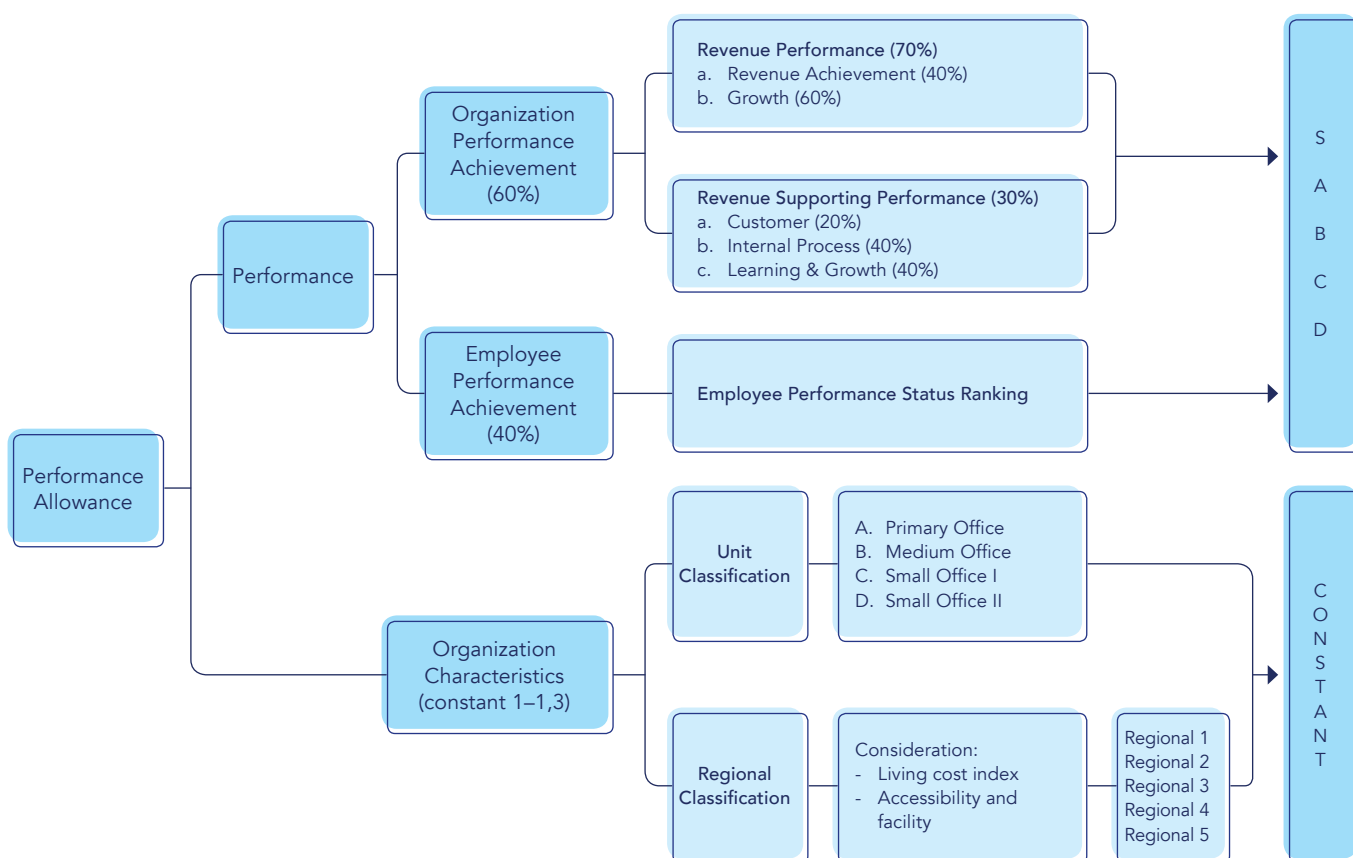
- the unit classification which groups DGT units based on workloads, job risks and/or revenue target of the unit from the prior year; and
- the regional classification which groups DGT units based on geographical conditions and local socioeconomic characteristics defined by assessment and other methods, including the cost of living index and availability and accessibility of utilities.

Combination of these parameters determines the constant in calculating performance allowances, ranging from 1.000 to 1.300.

Organization performance achievement is defined by two variables: tax revenue performance and revenue supporting performance. Tax revenue performance accounts for 70% and consists of two parameters, revenue achievement (40%) and growth achievement (60%). On the other hand, revenue supporting performance variable weights 30% and comprises of three elements, namely customer perspective (20%), internal process perspective (40%), and learning and growth perspective (40%).

Employee performance achievement is the outcome of Assessment of Civil Servant Work Achievement and performance management in the Ministry of Finance. Employee performance achievement is generated by creating a rank of employee performance in a unit.

Scheme of Employee Performance Allowance



Description:

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

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

The new scheme allows a 10% lower performance allowance than the minimum amount listed in the Annex to the Presidential Regulation No. 37 of 2015, and a maximum of 30% addition to the highest amount thereof, and also takes into account the State Budget.

INTERNAL CONTROL SYSTEM

Internal Control System is a comprehensive process carried out continuously by DGT to provide assurance in achieving organizational goals through effective and efficient activities which comply with laws and regulations. DGT managed its Internal Control System with reference to Government Regulation No. 60 of 2008.

A. CODE OF CONDUCT IMPLEMENTATION

Since 2007, DGT has implemented an employee Code of Conduct to improve employee discipline. DGT Code of Conduct is a set of standards for attitude, behavior, and actions, which binds DGT employees in performing their main duties and functions as well as daily life interaction. Code of Conduct is expected to be a guideline for employees in taking the most appropriate attitude or stance. Most importantly, it helps employees to strengthen discipline, uphold work order, maintain working conditions and professionalism, ensure

appropriate duties execution and conducive workplace setting, and promote positive DGT's public image to support its vision and mission actualization.

DGT Code of Conduct complies with Minister of Finance Regulation No. 1/PM.3/2007. In addition, there was also Minister of Finance Regulation No. 190/PMK.01/2018 concerning the Code of Ethics and Code of Conduct of Civil Servants in the Ministry of Finance issued in 2018.

Code of Conduct

Duties	Prohibitions
<ol style="list-style-type: none"> 1. Respect other people' religions, faith, and customs. 2. Work in a professional, transparent, and accountable manner. 3. Secure DGT data and information. 4. Provide excellent services to taxpayers, fellow employees, or other stakeholders. 5. Follow official orders. 6. Be responsible for using DGT properties. 7. Abide official working hours and rules. 8. Become a role model for the community in meeting tax obligations. 9. Behave, dress, and speak in a polite manner. 	<ol style="list-style-type: none"> 1. Act discriminatively in performing tasks. 2. Become an active member or partisan of political parties. 3. Abuse power. 4. Misuse of office facilities. 5. Accept any gifts in any form, either directly or indirectly, from taxpayers, fellow employees, or other stakeholders, which lead to the employees suspected of abusing power. 6. Misuse tax data and information. 7. Perform actions which may lead to data disruption, destruction, or alteration in the DGT information system. 8. Breaking the norms of decency that can ruin DGT's public image and dignity.

Legal basis: Minister of Finance Regulation No. 1/PM.3/2007

DGT continues to improve comprehension of its employees on Code of Conduct through dissemination and exemplary conducts by leaders. Furthermore, DGT also applies three lines of defense concept to ensure optimal Code of Conduct implementation. The first line of defense is carried out by the head of work units and direct supervisors. As a form of inherent supervision

mechanism, each supervisor is obliged to ensure their subordinates adhere to the code of conduct. In the second line, Internal Compliance Unit is responsible for supervising each work unit. In the third line, the monitoring is performed by Inspectorate General of Ministry of Finance.

B. INTERNALIZATION OF ORGANIZATIONAL VALUES

To support the Strengthening of Organizational Culture, which is the central highlight of the Ministry of Finance's Bureaucratic Reform and Institutional Transformation, DGT implements Corporate Value Internalization program (ICV) on an ongoing basis. Moreover, the program also aims to realize DGT's third mission in ensuring a sovereign and self-governing state with tax officers who are competent, professional and have a high level of integrity.

In 2018, the ICV Program highlights Professionalism and Integrity as its main themes. These two values are chosen as the main highlights

because 2018 is the starting point for the development of Integrity Zone - Corruption Free Area and Clean and Servicing Bureaucracy Area across all DGT work units. In 2018, competitive compensation based on the performance management system is professionally applied.

2018 ICV program was divided into three components, namely Internalization of Ministry of Finance Values Program, Anti-Corruption Initiative Program, and Cultural Program. Internalization of Ministry of Finance Values Program saw regular activities such as morning prayer *Doa Pagi*, morning

activity, and morning exercise *DJP Bugar*, as well as annual activities such as dissemination of Ministry of Finance's Values, strengthening gratification control and whistleblowing system, the commemoration of Indonesian Independence Day, and Money Day. Furthermore, the Anti-Corruption Initiative Program incorporated the development of Integrity Zone Toward Corruption-Free Area and commemoration of World Anti-Corruption Day. Meanwhile, Cultural Program was carried out by implementing not only the Ministry of Finance culture but also DGT culture.

Organizational Cultural Program

Ministry of Finance Cultural Program	DGT Cultural Program
<ol style="list-style-type: none"> 1. One Day One Information 2. Two Minutes Before Schedule 3. Three Greetings Every Day 4. Plan, Do, Act, Check 5. Simple, Neat, Clean, Maintain, Diligent 	<ol style="list-style-type: none"> 1. The tone of The Top 2. Knowing Your Employee 3. On-time Behavior 4. Securing Documents 5. Bureaucracy Efficiency 6. DGT Cares 7. Smile, Salute, Greet 8. Being Wise on Using Social Media

Source: Directorate of Internal Compliance and Apparatus Transformation

C. INTERNALIZATION OF ANTI-CORRUPTION CULTURE

As an institution responsible for securing state revenue, DGT sees the importance of understanding and implementation of anti-corruption culture in the organization. Anti-corruption culture aims to prevent employees from committing corruption in performing their duties. Anti-corruption internalization culture in DGT is carried out through the following measures:

- Gratification Control Program;
- integrity strengthening; and
- internalization of anti-corruption culture to all employees.



Binjai TO commemorated 2018 World Anti Corruption Day by organizing fun walk activities and sympathetic campaigns.

Gratification Control Program in DGT is carried out based on Minister of Finance Regulation No. 7/PMK.09/2017. Internalization of gratification control is essential as gratification is the root of corruption. Through this program, employees are expected to understand how to deal with gratification. In order to promote effective gratification control, DGT established Gratification Control Units in each office which performed by Internal Compliance Unit.

Integrity Strengthening and internalization of anti-corruption culture to all employees were also consistently carried out throughout the year at different occasions such as the commemoration of Anti-Corruption Day, mental mentoring, and Induction Program for new employees. With the continuous internalization, anti-corruption attitude is expected to embedded as a culture.

Apart from the aforementioned programs, DGT also organized Short Movie Contest to commemorate Anti-Corruption Day in 2018. The Short Movie Contest was expected to raise employees' anti-corruption spirit while also serving as a creative medium for the employees.

Winner of DGT Anti-Corruption Short Movie Contest – Commemoration of 2018 International Anti-Corruption Day

	Best Contributor	Movie Title
I	Jawa Barat I RTO	<i>Klandestin</i>
II	Aceh RTO	<i>Bosque</i>
III	Information and Complaint Services Office	<i>Pembuktian</i>
IV	Sumatera Barat and Jambi RTO	<i>Pilihan</i>
V	Jawa Timur II RTO	<i>Sinom</i>

Source: Directorate of Internal Compliance and Apparatus Transformation

D. REPORTS ON ASSETS OF STATE OFFICIALS' WEALTH MANAGEMENT

As part of state officials, officials in DGT is obliged to submit Reports of State Officials' Wealth (Laporan Harta Kekayaan Penyelenggara Negara/LHKPN) to the Corruption Eradication Commission (Komisi Pemberantasan Korupsi/KPK). This obligation is guided by KPK Regulation No. 7 of 2016 and Ministry of Finance Decree No. 13/KMK.01/2017.

The objective of transparency in DGT officials' wealth is to build state officials that are clean and free from corruption, collusion, and nepotism. DGT officials are required to submit LHKPN every year as long as they hold their positions or no later than three months from the appointment/termination of their job as state officials.

Positions Mandated to Submit Reports on Assets of State Officials

- | | |
|--------------------------------------|--------------------------|
| - Director General of Taxes | - Account Representative |
| - Echelon II, III and IV Officials | - Tax Objection Reviewer |
| - Contracting Official | - Tax Auditors |
| - Head/Staff of the Procurement Unit | - Tax Appraisers |
| - Procurement Committee | - IT Specialist |
| - Treasurer | - Tax Bailiff |

Legal basis: the Minister of Finance Decree No. 13/KMK.01/2017

E. DEVELOPMENT OF INTEGRITY ZONE TOWARD CORRUPTION-FREE AREA AND CLEAN AND GOOD SERVICE BUREAUCRACY AREA

Integrity Zones is basically a title given to government agencies whose leaders and staffs are committed to creating Corruption-Free Area (Wilayah Bebas Korupsi/WBK) and Clean and Good Service Bureaucracy Area (Wilayah Birokrasi Bersih dan Melayani/WBBM) through bureaucratic reform, particularly by preventing corruption and improving the quality of public services. The title was earned through several stages in integrity zone development.

At the first stage, DGT work units have declared the development of Integrity Zone Toward WBK/WBBM since 2013. The declaration is carried out through a series of activities, namely:

- declaration/statement from the head of the unit that their unit is ready to build integrity zone;
- the signing of Declaration Charter; and
- the signing of the Integrity Pact by all employees.

This event took place openly by presenting stakeholders and widely publicized to promote DGT's commitment campaign that is clean and free from corruption, collusion, and nepotism.

Development of integrity zone is the next step that must be done by the working unit after the declaration. There are two components of integrity zone development that must be implemented by the working units, namely leverage component and outcome component. These components then will be assessed through a particular mechanism as stipulated in Minister of Administrative and Bureaucratic Reform Regulation No. 52 of 2014 and Minister of Finance Decree No. 426/KMK.01/2017, and Director General of Taxes Decree No. KEP-20/PJ/ 2018. The assessment is carried out in layers, starting from the assessment by DGT internal assessment team, Ministry of Finance assessment team (Inspectorate General), to national assessment team (Ministry of Administrative and the Bureaucratic Reform and Statistics Indonesia).

Areas of Integrity Zone Development

Leverage Components	Outcome Components
Implementation of change management, with the following components: 1. governance improvement; 2. human resources management system improvement; 3. strengthening in supervision; and 4. strengthening in performance accountability; in order to improve the quality of public services.	1. A clean government that frees from corruption, collusion, and nepotism. 2. Quality improvement of public services.

Source: Directorate of Internal Compliance and Apparatus Transformation

Tax Offices That Won Title of Integrity Zone Toward WBK/WBBM

DGT Head Office continuously provide assistance to all working units in developing integrity zones from time to time. From 2013 to 2018, there are 28 DGT work units that are titled Integrity Zone Toward WBK/WBBM. The number is the highest among echelon I units within the Ministry of Finance.

- | | |
|-----------------------------|-------------------------|
| 1. Large Taxpayers I TO | 15. Bandung MTO |
| 2. Large Taxpayers II TO | 16. Kuningan TO |
| 3. Large Taxpayers III TO | 17. Purwokerto TO |
| 4. Large Taxpayers IV TO | 18. Semarang MTO |
| 5. Foreign Investment TO II | 19. Surabaya MTO |
| 6. Foreign Investment TO V | 20. Sidoarjo MTO |
| 7. Meulaboh TO | 21. Bojonegoro TO |
| 8. Batam MTO | 22. Malang Utara TO |
| 9. Tanjung Pandan TO | 23. Pangkalanbun TO |
| 10. Jakarta Gambir Satu TO | 24. Balikpapan Timur TO |
| 11. Jakarta Kalideres TO | 25. Makassar MTO |
| 12. Jakarta Timur MTO | 26. Kotamobagu TO |
| 13. Jakarta Pademangan TO | 27. Denpasar MTO |
| 14. Tangerang MTO | 28. Sumbawa Besar TO |

Source: Directorate of Internal Compliance and Apparatus Transformation

F. IMPLEMENTATION OF RISK MANAGEMENT

Risk management implementation in DGT has come a long way. Starting from the pilot project of risk management implementation in 2008 to present time in which risk management has been applied across all of DGT working units from DGT as risk owner unit at echelon I level to TO as the smallest risk owner unit.

Risk management in DGT is guided based on several regulations such as Minister of Finance Regulation No. 171/PMK.01/2016, Minister of Finance Decree No. 845/KMK.01/2016, Director General of Taxes Decree No. KEP-37/PJ/2017 and Director General of Taxes Decree No. KEP-193/PJ/2018.

Some activities within the scope of risk management implemented by DGT in 2018 include:

- risk management assistance which carried out to provide technical guidance to Risk Owner Unit (Unit Pemilik Risiko/UPR) related to procedures for generating reports on risk management

implementation in accordance with applicable regulations;

- risk management analysis which carried out to check governance of Risk Management Implementation Report prepared by the UPR;
- evaluation of risk management implementation in vertical units which carried out to assess the Maturity Level of Risk Management Implementation and determine actions that must be taken to improve the quality of UPR risk management implementation in DGT. In 2018, risk management implementation of UPR in Large Taxpayers I TO, Large Taxpayers II TO, and Large Taxpayers III TO are evaluated; and
- risk management development which carried out as a form of continuous improvement on risk management implementation in DGT. The initiatives that took place in 2018 include changes in the composition of the risk management team, refinement of internal compliance unit roles, and guidelines for risk management implementation.

G. INTERNAL CONTROL MONITORING

Internal Control Monitoring aims to evaluate the quality of the internal control system across all business processes and activities in DGT. Internal Control Monitoring is carried out through Key Control Monitoring. This action ensures that the established key controls in an activity conform to the systems, procedures, and prevailing regulations. It can be carried out daily, weekly, or monthly depending on the risk exposure of the activity.

Internal Control Monitoring is conducted by the Internal

Compliance Unit in respective units, namely:

- a. Subdirectorate of Internal Compliance, Directorate of Internal Compliance and Apparatus Transformation at DGT Head Office;
- b. Subdivision of Advocacy, Reporting and Internal Compliance, Division of General Affairs at RTO;
- c. Subdivision of Internal Affairs, Personnel, and Internal Compliance, Division of General Affairs and Internal Compliance at Center for Taxation Data and Document Processing;

- d. Subdivision of General Affairs and Internal Compliance at TO; and
- e. Subdivision of Office Administration and Internal Compliance at Taxation Data and Document Processing Office, External Data Processing Office, and Information and Complaint Services Office.

The activities monitored by the working units throughout 2018 were set out at the beginning of the year. However, the annual monitoring plan of the Internal Compliance Unit was modified in the middle of 2018.

Number of Activities Monitored in Annual Monitoring Plan, 2018

Work Unit	Number of Activities	
	Beginning of the Year	Adjustment
Head Office	1	2
RTO	4	5
TO	10	14
External Data Processing Office	3	3
Information and Complaint Services Office	2	3
Center for Taxation Data and Document Processing/ Taxation Data and Document Processing Offices	5	6

Source: Directorate of Internal Compliance and Apparatus Transformation

H. INTERNAL COMPLIANCE REVIEW

Internal Compliance Review is the entire testing process of functions, activities and working units in DGT in the form of reviews, evaluations, monitoring, or other activities. These activities are performed with reference to Director General of Taxes Regulation No. PER-19/PJ/2011.

Internal compliance review aims to provide value-added for the organization through an assessment on:

- a. compliance with laws and regulations, working plans, systems, and/or procedures related to the implementation of DGT tasks;

- b. effectiveness and efficiency of the activities compared to established parameters;
- c. securing DGT assets;
- d. securing DGT data and information; and
- e. effectiveness and efficiency of resource utilization.

All internal compliance review activities are set in the Annual Plan of Internal Compliance Review. In 2018, an internal compliance review took place in 21 units, consisting of 14 units in Jakarta and 7 units outside Jakarta with the following themes:

Themes of Internal Review, 2018

Themes	Total Reviewed Units
Tax Audit	5 units
Supervision	4 units
Information and communication technology, includes: a. Annual Tax Returns management; b. Join Domain implementation and management; c. Institutions, agencies, associations, and other parties data management; and d. supervision of access authority and database.	6 units
Tax Extensification	3 units
Tax Collection	3 units

Source: Directorate of Internal Compliance and Apparatus Transformation

In addition to the regular review, ad hoc compliance reviews also being conducted that depend on the assessment, consideration, or leader direction as well as resources availability. Ad hoc reviews in 2018 are conducted on business processes of TSDCOs, namely:

- management of petty cash;
- management of goods and capital expenditure; and
- effectiveness of Letter of Assignment and Official Travel Letter.

The output from these activities including findings, responses from the reviewed units, and the recommendation was presented in the Reports of Internal Compliance Review. This report provides recommendations to improve DGT's business processes that are being followed up by corresponding units.

I. IMPLEMENTATION OF WHISTLEBLOWING SYSTEM

In order to create prevention, early identification, and handling of employee Code of Conduct, DGT has implemented the whistleblowing system (WBS) since 2012. WBS is a mechanism which accommodates and handles complaints or information regarding discipline violation by employees which are reported directly or indirectly.

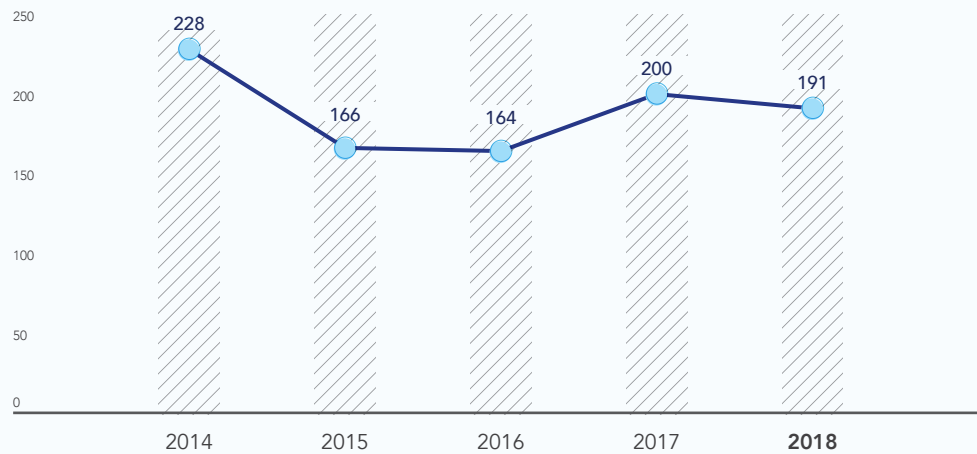
DGT provides several channels which are easily accessible to both internal and external parties. Overall, total incoming complaints fluctuated. In 2018, Directorate of Internal Compliance and Apparatus Transformation received a total of 191 complaints, or decrease 4.5 percent over the previous year.

Number of Complaints by Channel, 2016—2018

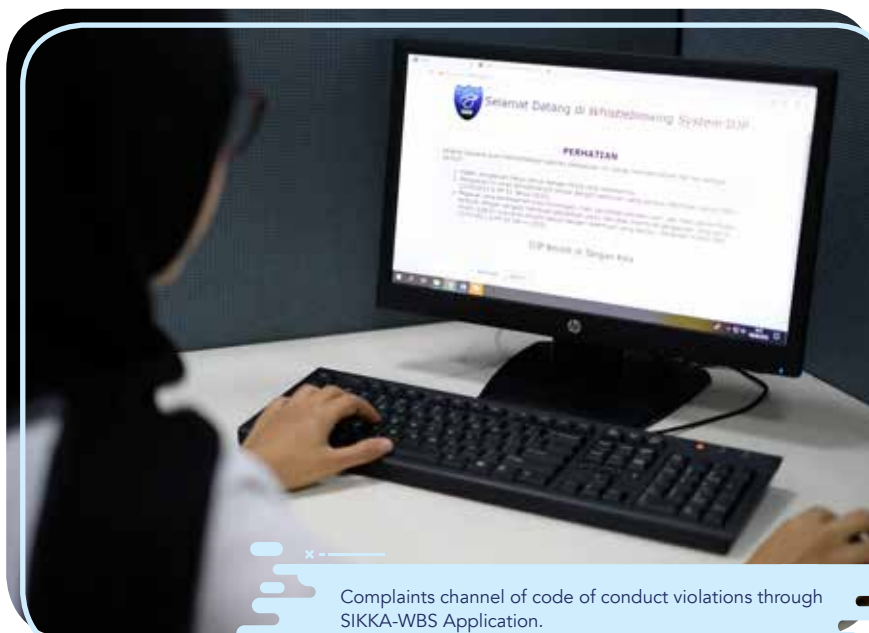
Channel	2018	2017	2016
Email	19	35	14
Mail	92	64	85
Direct Visit	10	18	14
Online Media	8	4	10
Phone	22	9	12
SIKKA-WBS Application	5	5	3
WISe Application	31	59	21
Others	4	6	5
Total	191	200	164

Source: Directorate of Internal Compliance and Apparatus Transformation

Complaint Trends, 2014—2018



Source: Directorate of Internal Compliance and Apparatus Transformation



Complaints channel of code of conduct violations through SIKKA-WBS Application.

Various types of employee discipline violations complaints are reported through WBS every year. In 2018, complaints related to dignity and honor as civil servants raised significantly by 82.35 percent over the previous year. This situation was closely related to 2019's General Election which led to the growth of complaints regarding violations of social media use. Another type of complaints that significantly increase was related to asking for money, goods, and/or other facilities, over 64 percent from last year.

Number of Complaints by Subject Matters, 2016—2018

Classification	2018	2017	2016
Requesting and/or receiving money, goods, or other facilities	41	25	41
Misuse of office budget and facilities	8	6	8
Misuse of electronic data	1	1	0
DGT external services	13	16	21
DGT internal services	7	3	7
Violation of official regulations	36	46	22
Violation of working hours	8	5	5
Violation of regulations on procurement	1	0	2
Violation on procedures of marriage and divorce	27	16	17
Violation on civil servant dignity and honor	31	17	22
Not related to DGT employees	18	65	19
Total	191	200	164

Source: Directorate of Internal Compliance and Apparatus Transformation

Complaints Handling, 2018

Administration and supervision of the follow-ups are processed and managed by Directorate of Internal Compliance and Apparatus Transformation. This system handles complaints in accordance with the Director General of Taxes Regulation No. PER-21/PJ/2011. In 2018, the Directorate of Internal Compliance and Apparatus Transformation processed 32 of 33 complaint reports that were deemed feasible for investigation.

Description	Total
Complaints to follow-up	
a. Current year complaints	191
b. Previous year complaints	32
Total complaints to follow-up	223
Complaints follow-up:	
Followed-up reports:	
a. Investigation - Proven	30
b. Investigation - Not Proven	2
c. Analysis Reports - Examination and Control	32
d. Analysis Reports - Direct Supervisor	31
e. Analysis Reports - Forwarded to unit	47
f. Analysis Reports - Archived	60
Total Settled Reports	202
Unfinished:	
a. In Analysis Report Process	20
b. In Investigation Process	1
Total Unsettled Reports	21

Source: Directorate of Internal Compliance and Apparatus Transformation

J. EXTERNAL SUPERVISION

In 2018, external parties who supervise/audit DGT are Audit Board, Inspectorate General of Ministry of Finance, Finance and Development Supervisory Agency, and Tax Supervisory Committee.

1. Audit Board of Indonesia

Audit Board's audit comprises of financial audit, special audit, and performance audit. In 2018, it issued two audit reports from a financial audit on the Ministry of Finance 2017 Financial Statements, which was audit report on Internal Control System and the audit report on compliance with laws and

regulations. In addition, on the performance audit, Audit Board issued one audit report on performance focusing on audit of Receivables Administration, Tax Collection, and Management of Confiscated Goods in 2016 until Semester I of 2017 in DGT and its Vertical Units as well as Other Related Agencies.

2. Inspectorate General of Ministry of Finance

As the government supervisory apparatus, Inspectorate General of the Ministry of Finance is responsible for internal supervision within the Ministry of Finance. There are four units under the Inspectorate General that supervised DGT, namely Inspectorate I, Inspectorate V, Inspectorate VII, and Inspectorate for Investigation.

Recommendation of Inspectorate I audit results are based on tax-related findings related to flaws in managing DGT duties and organizational function.

The audit took place in units (DGT Head Office, RTOs, and/or TOs) with partial recommendations to each related unit and/or can be escalated to become DGT echelon I level findings, thus requiring settlement at a higher level of policy recommendations. In 2018, there were 12 partial audit reports on three policy recommendation themes, namely tax audit, tax supervision, and tax collection. These partial reports were followed up and monitored through TeamCentral application.

In addition, Inspectorate I also issued the following audit reports in 2018:

- | | |
|---|--|
| <ul style="list-style-type: none"> a. Monitoring Report on Implementation of Business Acceleration Program in taxation; b. Evaluation Report on Implementation of Performance-Based Budgeting; c. Audit Compliance Report on Duties and Functions as well as Monitoring of Gender Mainstreaming; | <ul style="list-style-type: none"> d. Evaluation Report on Implementation of Performance Accountability System for Government Institutions; and e. Review Report on Formulation of Project Charter for Tax Administration System Reform. |
|---|--|

Inspectorate V inspects the capital expenditure activities in the Ministry of Finance. In 2018, the Inspectorate V issued three audit reports on DGT units, namely Jawa Barat III RTO, Wates TO, and Kayu Agung TO.

Inspectorate VII audits management of information communication and technology. In 2018, it published one audit report on Management of Active Directory and Implementation of Join Domain in DGT.

Inspectorate for Investigation investigates reports on the violation of the Code of Conduct and discipline by DGT employees. Inspectorate for Investigation submitted investigation report to Directorate of Internal Compliance and Apparatus Transformation which recommends disciplinary sanctions in line with Government Regulation No. 53 of 2010.

The results of Inspectorate for Investigation audit in DGT in 2018 include:

- a. six investigation reports, with the recommendation of imposing disciplinary action on eighteen employees; and
- b. one Report on Activities of the Task Force to Eradicate Extortion in the Ministry of Finance, which consists of three non-disciplinary recommendations on employee transfer and dissemination, as well as recommendations on disciplinary punishment for two employees.

3. Finance and Development Supervisory Agency

In 2018, Finance and Development Supervisory Agency as the government internal supervisory apparatus that reports directly to the President, evaluated Ministry of Finance for implementation of Presidential Instruction No. 10 of 2016 concerning Corruption Prevention and Eradication in 2016 and 2017. The scope of its supervision is only limited to evaluation, not audit or inspection. Therefore the results of this evaluation are generally inputs for DGT improvement in the future instead of recommendations. All of Finance and Development Supervisory Agency's inputs based on supervision of previous years have been carried out accordingly.

4. Tax Supervisory Committee

The Tax Supervisory Committee is an independent and non-structural committee that assists the Minister of Finance in supervising DGT in performing its tasks and responsibilities. It receives public complaints on DGT's performance, analyzed them, and relayed the outcomes to DGT in the form of

clarification requests and/or feedback as well as recommendations. It may also review strategic aspects and offer inputs/feedback to DGT based on the review results. In 2018, out of ten suggestions received by DGT have been followed up.

K. IMPOSITION OF DISCIPLINARY SANCTIONS

Discipline enforcement is crucial in order to create civil servants who are reliable, professional, and ethical to maintain order and work effectiveness.

The enforcement of civil servants discipline is stipulated in Government Regulation No. 53 of 2010. In Ministry of Finance,

Minister of Finance Regulation No. 97/PMK.09/2018 regulates examination on in disciplinary acts and imposition of disciplinary sanctions on civil servants.

In 2018, 182 disciplinary sanctions were imposed in DGT. The imposition was dominated by working hours violations which

accounted for 60.19 percent. The number has dropped compared to the past two years, 72.57 percent and 72.96 percent in 2016 and 2017 respectively. Other major contributors were violations of SOPs, fraud, procedures for marriage and divorce of civil servants, and other types of violations.

Imposition of Disciplinary Sanctions, 2016–2018

Legal Basis	Type of Sanctions	Year		
		2018	2017	2016
Government Regulation No. 53 of 2010	Low Level:	65	55	68
	Verbal Reprimand	18	10	19
	Written Reprimand	31	25	23
	Written Dissatisfaction Statement	16	20	26
	Medium Level:	40	28	38
	Postponement of periodical salary increase for 1 year	16	9	11
	Postponement of rank promotion for 1 year	12	12	11
	Demotion to one rank lower for 1 year	12	7	16
	High Level:	111	113	69
	Demotion to one rank lower for 3 years	34	31	21
	Rotation in terms of demotion	2	0	0
	Position discharge	4	6	1
	Involuntary honorable discharge	71	76	47
	Dishonorable discharge	0	0	0
Total imposition based on Government Regulation No. 53 of 2010		216	196	175
Government Regulation No. 32 of 1979	Involuntary honorable discharge	0	0	0
	Dishonorable discharge	0	2	2
Law No.5 of 2014	Temporary dismissal	0	3	4
Government Regulation No. 37 of 2004	Dishonorable discharge	0	0	1
Government Regulation No. 11 of 2017	Temporary dismissal	6	3	0
	Involuntary honorable discharge	0	1	0
	Dishonorable discharge	2	1	0
Total of imposition issued		224	206	182

Source: Secretariat of Directorate General of Taxes

PUBLIC INFORMATION OPENNESS

As a public institution, DGT is obliged to disclose public information to guarantee the people's right to obtain information in relation to public interests and to build good governance.

The implementation of public information openness in DGT refers to the following regulations:

- a. Law No. 14 of 2008;
- b. Government Regulation No. 61 of 2010;
- c. Commission of Information Regulation No. 1 of 2010;
- d. Commission of Information Regulation No. 1 of 2013; and
- e. Commission of Information Regulation No. 1 of 2017.

Minister of Finance Regulation No. 200/PMK.01/2016 and Minister of Finance Decree No. 89/KMK.01/2017 provide the guidelines in disclosing public information in the Ministry of Finance. According to these regulations, the responsibility for storing, documenting, providing and rendering public information services in DGT is mandated to the designated Information and Documentation Management Officer (Pejabat Pengelola Informasi Publik/PPID), namely:

- a. Director of Tax Dissemination, Services, and Public Relations as PPID Level I;
- b. Head of RTOs as PPID Level II; and
- c. Head of TOs as PPID Level III.

Information Channels Managed by DGT

Website	www.pajak.go.id
Phone	021-5250208
Facsimile	021-5736088
Email	ppid@pajak.go.id
Mail (post)	Jl. Jenderal Gatot Soebroto Kav.40-42 Jakarta Selatan 12190
Service Center	DGT Head Office, Mar'ie Muhammad Building 16 th Floor

Note:

The information channel above are available for information inquiries to PPID Level I. Inquiries to PPID Level II and III can be requested by contacting the respective RTOs/TOs.

The procedures for obtaining public information are as follow:

- a. applicants submit a request for information to PPID Level I/II/III through mail, facsimile, email, phone, or service center officer;
- b. applicants fill out a request for information form and submit the requirements (copy of Identity Card/power of attorney/proof of legal entity validation);
- c. applicants receive a request for information receipt from service center officer if the application is complete; and
- d. applicants receive written notification and response from PPID Level I/II/III within ten working days since the request of information was received. For certain cases, the response time can be extended up to another seven working days.

Performance of Information and Documentation Management Officers, 2017—2018

Level of PPID	Total Requests	
	2018	2017
PPID Level I	12	21
PPID Level II	0	0
PPID Level III	1	1
Total	13	22

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

DGT received thirteen requests for public information in 2018. All of these requests have been followed up by PPID by delivering answers in letters to the applicants accordingly within the response time limit.





Institutional cooperation between DGT and third party establishments in implementing the Business Development Services program creates a shared optimism that MSMEs in Indonesia will **grow** even more rapidly and more globally competitive with high tax awareness and compliance.



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Net Tax Revenue by Type, 2014—2018

(in trillion rupiah)

Year	Non-Oil & Gas Income Tax	VAT & Sales Tax on Luxury Goods	Land & Building Tax	Other Taxes	Oil & Gas Income Tax	Total	
						Excluding Oil & Gas Income Tax	Including Oil & Gas Income Tax
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
2016	630.12	412.21	19.44	8.10	36.10	1,069.87	1,105.97
2017	596.48	480.72	16.77	6.74	50.32	1,100.71	1,151.03
2018	685.28	537.26	19.44	6.63	64.71	1,248.61	1,313.32

Source: DGT Financial Statements 2014-2018 (Audited)

Tax Revenue Contribution to Domestic Revenue, 2014—2018

Year	Tax Revenue		Domestic Revenue (trillion Rp)	Contribution (%)	
	Excluding Oil & Gas Income Tax (trillion Rp)	Including Oil & Gas Income Tax (trillion Rp)			
	A	B		D = A : C	E = B : C
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
2016	1,069.87	1,105.97	1,546.95	69.16	71.49
2017	1,100.71	1,151.03	1,654.75	66.52	69.56
2018	1,248.61	1,313.32	1,928.11	64.76	68.11

Notes/source:

- Tax Revenue data is retrieved from DGT Financial Statements 2014-2018 (Audited)
- Domestic Revenue data is retrieved from Government Financial Statements 2014-2018 (Audited)
- Domestic Revenue = Tax Revenue + Non-Tax Revenue

Ratio of Tax Revenue to State Expenditure, 2014—2018

Description	2018	2017	2016	2015	2014
A Tax Revenue excluding Oil & Gas Income Tax (trillion Rp)	1,248.61	1,100.71	1,069.87	1,010.75	897.68
B Tax Revenue including Oil & Gas Income Tax (trillion Rp)	1,313.32	1,151.03	1,105.97	1,060.86	985.13
C State Expenditure (trillion Rp)	2,213.12	2,007.35	1,864.28	1,806.52	1,777.18
Ratio A : C (%)	56.42	54.83	57.39	55.95	50.51
Ratio B : C (%)	59.34	57.34	59.32	58.72	55.43

Notes/source:

- Tax Revenue data is retrieved from DGT Financial Statements 2014-2018 (Audited)
- State Expenditure data is retrieved from Government Financial Statements 2014-2018 (Audited)

Tax Revenue by Business Classification, 2012—2018

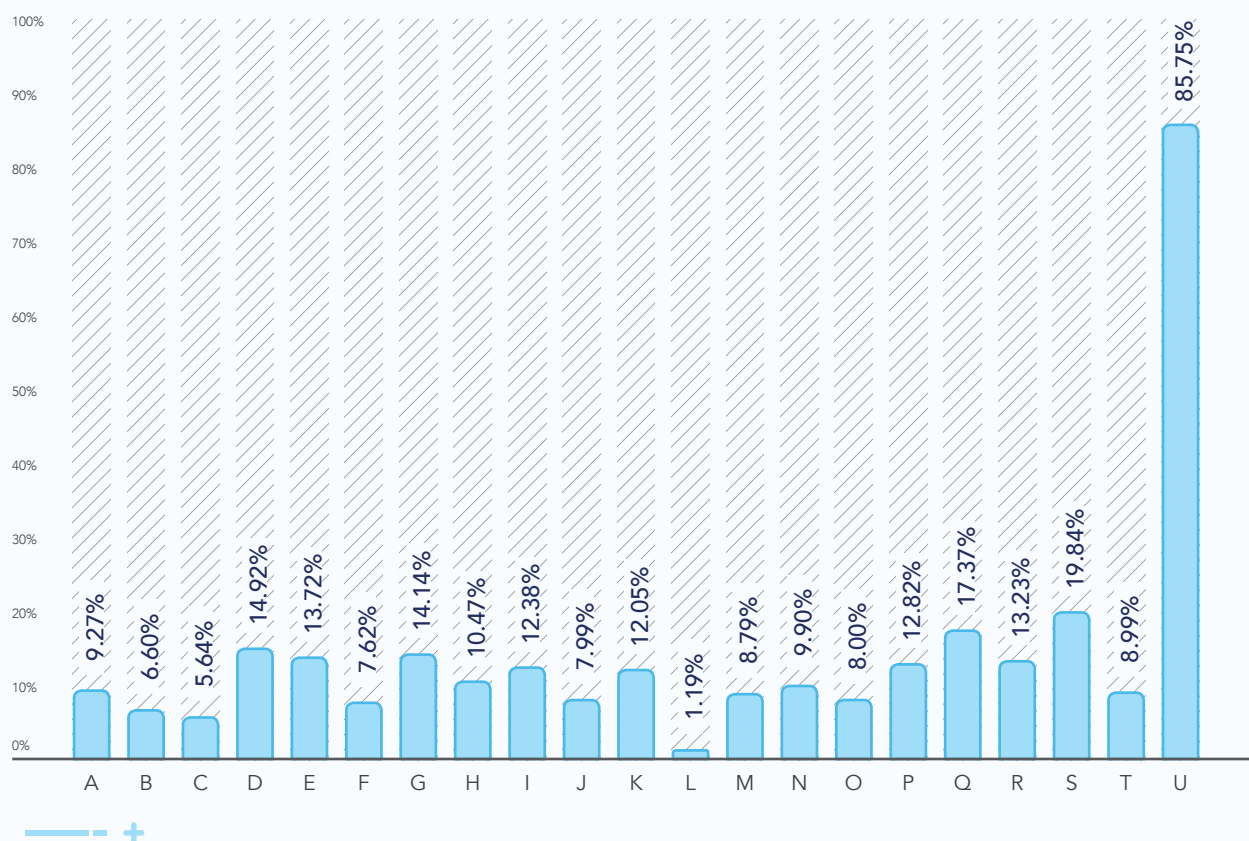
(in billion rupiah)

Description	2018	2017	2016	2015	2014	2013
A Agriculture, Forestry, and Fishery	20,781.59	17,309.22	14,132.12	18,352.31	15,195.52	14,328.78
B Mining and Quarrying	155,328.26	104,121.77	74,370.51	103,102.71	118,718.78	139,902.89
C Manufacturing	372,773.49	336,729.42	287,238.26	288,171.36	294,997.79	286,712.97
D Provision of Electricity, Gas, Steam/ Hot Water, and Cold Air	25,502.81	23,622.32	30,646.80	22,795.79	14,166.49	15,036.82
E Provision of Water, Garbage and Recycle Management, Disposal and Cleaning of Waste and Garbage	2,259.75	2,044.64	1,670.41	1,754.59	1,494.03	1,214.09
F Construction	64,448.12	60,470.25	56,924.63	60,685.66	50,266.15	45,389.09
G Wholesaler and Retailer, Car and Motorcycle Repair and Maintenance	241,890.58	200,392.07	163,028.75	162,308.60	139,261.43	126,494.15
H Transportation and Warehousing	42,645.63	37,099.46	33,774.64	35,080.05	30,263.11	26,228.69
I Provision of Accommodation and Food & Beverages	6,039.02	5,091.09	4,616.79	4,948.08	4,226.37	3,446.08
J Information and Communication	42,919.60	45,935.75	42,090.54	34,999.90	31,125.28	29,733.64
K Finance and Insurance Services	164,515.63	147,117.36	136,472.87	154,745.58	115,943.11	97,473.38
L Real Estate	22,424.65	21,465.08	20,354.30	25,993.36	23,114.72	21,956.81
M Professional, Science, and Technical Services	27,647.18	25,126.51	21,837.76	21,801.25	19,890.49	18,232.71
N Leasing, Labour, Travel Agency Services, and Other Business Support Services	14,166.32	12,290.43	10,789.92	11,189.49	9,981.07	8,927.47
O Governmental Administration and Compulsory Social Security	41,006.61	37,837.20	40,124.92	37,708.02	31,840.44	28,303.15
P Education Services	2,886.88	2,409.41	2,268.51	2,288.37	1,879.69	1,604.16
Q Health Services and Social Activities	5,545.24	4,680.26	3,992.30	3,847.98	2,965.53	2,520.86
R Cultural, Entertainment, and Recreational	1,453.53	1,262.44	1,022.81	989.91	865.00	787.78
S Other Services	15,997.52	13,431.60	19,789.82	12,389.46	8,976.32	7,840.91
T Household Goods and Services	153.98	178.27	149.87	143.70	107.47	105.78
U Activities of International and Other Extra International Bodies	91.14	91.88	83.70	20.80	10.55	8.77
Others	42,843.27	52,321.63	140,589.80	57,543.62	69,840.47	45,149.11

Notes/source:

- Business Classification is based on the Director General of Taxes Decree No. KEP-321/PJ/2012
- Tax Revenue data is retrieved from Revenue Dashboard, accessed on September 2019

Average Growth of Tax Revenue by Business Classification, 2014—2018



Notes/source:

- Business Classification is based on the Director General of Taxes Decree No. KEP-321/PJ/2012
- Description of Business Classification codes is based on Table of Tax Revenue by Business Classification 2013–2018 on the previous page
- Tax Revenue data is retrieved from Revenue Dashboard, accessed in September 2019

Tax Ratio, 2014—2018

Description	2018	2017	2016	2015	2014
Gross Domestic Product based on Current Prices (trillion Rp)	14,837.40	13,588.80	12,406.77	11,526.33	10,569.71
Central Tax (trillion Rp)	1,518.79	1,343.53	1,284.97	1,240.42	1,146.87
Natural Resources Revenue (trillion Rp)	173.10	105.61	59.85	95.85	236.18
- Oil and Gas	142.79	81.84	44.09	78.17	216.88
- Mineral and Coal Mining	30.31	23.76	15.76	17.68	19.30
Tax Ratio					
Central Tax and Natural Resources Revenue to Gross Domestic Product	11.4	10.7	10.8	11.6	13.1

Sources: Government Financial Statements of various years

Number of Taxpayers, 2014—2018

Type	2018	2017	2016	2015	2014
Corporate	3,320,020	3,101,839	2,904,378	2,666,594	2,456,905
Individual	38,651,308	35,491,280	32,957,424	30,139,164	27,378,088
Treasurer	508,157	497,778	478,038	452,800	412,155
Total	42,479,485	39,090,897	36,339,840	33,258,558	30,247,148

Source: ODS Taxpayers Masterfile accessed on September 10, 2019

Number of Taxpayers Using e-SPT, 2014—2018

Lodgement Year	2018	2017	2016	2015	2014
Total Taxpayers	723,290	670,623	592,282	484,378	457,319

Source: PP_Interface_HD accessed on September 17, 2019

Number of Taxpayers Using e-Filing, 2014—2018

Lodgement Year	2018	2017	2016	2015	2014
Total Taxpayers	9,152,817	8,410,515	7,538,009	2,577,440	1,029,892

Source: PP_Interface_HD accessed on September 17, 2019

Number of Taxpayers Using e-Form, 2014—2018

Lodgement Year	2018	2017	2016	2015	2014
Total Taxpayers	315,021	99,218	-	-	-

Source: PP_Interface_HD accessed on September 17, 2019

Number of Tax Return Retrieved Manually and Electronically from e-Filing, e-Form, and e-SPT, 2014—2018

Lodgement Year	e-Filing	e-Form	e-SPT	Manually
2014	1,408,505	-	6,780,651	23,092,865
2015	3,250,718	-	7,921,058	22,917,430
2016	8,817,614	-	8,389,730	17,919,891
2017	10,875,117	103,650	8,738,750	15,179,738
2018	17,095,207	344,346	4,309,794	3,953,281

Source: PP_Interface_HD accessed on September 17, 2019

Annual Tax Return Submission Compliance Ratio, 2014—2018

Description	2018	2017	2016	2015	2014
Taxpayers Obligated to Submit Tax Return	17,653,046	16,598,887	20,165,718	18,159,840	18,357,833
a. Corporate	1,451,512	1,188,488	1,215,417	1,184,816	1,166,036
b. Employee Individual	13,748,881	13,446,068	16,817,086	14,920,292	14,455,480
c. Non-employee Individual	2,452,653	1,964,331	2,133,215	2,054,732	2,736,217
Annual Income Tax Return	12,551,444	12,047,967	12,249,793	10,972,950	10,854,819
a. Corporate	854,354	774,188	706,798	681,488	552,959
b. Employee Individual	9,875,321	10,065,056	10,607,940	9,445,376	9,659,375
c. Non-employee Individual	1,821,769	1,208,723	935,055	846,086	642,485
Compliance Ratio	71.10%	72.58%	60.75%	60.42%	59.13%
a. Corporate	58.86%	65.14%	58.15%	57.52%	47.42%
b. Employee Individual	71.83%	74.86%	63.08%	63.31%	66.82%
c. Non-employee Individual	74.28%	61.53%	43.83%	41.18%	23.48%

Notes/Source:

- Taxpayers obliged to submit Annual Income Tax Return are those who are registered and required to submit Annual Income Tax Return according to the regulation.
- The Annual Income Tax Return was the total Annual Income Tax Return received by DGT within that year regardless of the responsible fiscal year of the Tax Return.
- Compliance ratio is the ratio of Annual Income Tax Return successfully submitted to total taxpayers obliged to submit a Tax Return.
- Compliance Dashboard, accessed on September 2, 2019.

Number of Land & Building Tax Objects, 2014—2018

Sector	2018	2017	2016	2015	2014
Plantation	4,472	4,401	4,275	8,637	13,663
Forestry	701	683	647	562	569
Mining	4,502	5,095	4,760	4,803	4,252
Others	1,255	982	719	405	-
Total	10,930	11,161	10,401	14,407	18,484

Source:

- Directorate of Tax Extensification and Valuation
- 2018's data is retrieved from SIDJPNine Land and Building Tax

Tax Arrears Balance, 2014—2018

(in billion rupiah)

Type of Tax Arrears	2018	2017	2016	2015	2014
Income Tax Article 21	1,179.01	989.82	1,704.93	1,550.11	1,262.75
Income Tax Article 22	513.49	475.16	487.71	489.76	484.05

Type of Tax Arrears	2018	2017	2016	2015	2014
Income Tax Article 23	1,274.12	1,082.06	2,121.25	2,085.30	1,853.48
Income Tax Article 25 Individual	1,583.28	1,376.62	2,645.14	2,602.62	1,801.58
Income Tax Article 25 Corporate	16,109.15	13,774.98	28,950.83	29,421.05	23,120.46
Income Tax Article 26	1,692.19	1,257.36	3,833.15	3,033.19	2,694.58
Final Income Tax	1,818.77	1,143.29	2,396.74	1,846.72	1,240.37
Domestic Value-added Tax	23,743.18	23,797.56	35,518.58	32,324.53	21,445.46
Domestic Sales Tax on Luxury Goods	504.89	352.05	621.89	629.26	654.15
Land and Building Tax for Plantation Sector	1,302.38	1,021.52	1,045.70	719.51	639.43
Land and Building Tax for Forestry Sector	611.28	669.10	720.01	504.11	497.97
Land and Building Tax for Mining Sector	6,033.39	5,094.43	9,481.01	9,885.10	9,004.25
Land and Building Tax for Other Sectors	21.62	34.79	16.63	4.06	-
Other Indirect Taxes	2.03	1.24	12.31	0.00	0.04
Income Tax Collection Interest	6,594.21	2,330.02	8,661.38	5,808.53	3,052.15
VAT Collection Interest	4,914.54	725.91	3,520.34	-	-
Sales Tax on Luxury Goods Collection Interest	193.21	34.19	36.62	-	-
Gross Tax Arrears	68,090.74	54,160.09	101,774.22	90,903.85	67,750.72
Allowance for Uncollectible Tax Arrears	4,098.67	(27,725.48)	(70,022.98)	(51,331.51)	(45,161.40)
Net Tax Arrears	26,992.07	26,434.61	31,751.24	39,572.34	22,589.32

Notes/sources:

- Prior to 2016 Financial Statements, ending Balance of Collection Interest on Income Tax, Value-added Tax and Sales Tax on Luxury Goods were grouped into a single account namely Income Tax Collection Interest Receivables.
- Data is retrieved from DGT Financial Statements 2014—2018 (Audited).

Tax Arrears by Due, 2018

(in billion rupiah)

Due	Total
Up to 1 year	20,034.44
More than 1 year up to 2 years	13,692.77
More than 2 years up to 3 years	9,816.50
More than 3 years up to 4 years	7,219.31
More than 4 years up to 5 years	4,698.80
More than 5 years	12,628.92
Total	68,090.74

Sources: DGT Financial Statements 2018 (Audited)

Number of Tax Dispute Case Settlement, 2014—2018

Types of Services	Total				
	2018	2017	2016	2015	2014
Correction	671	330	704	1,611	747
Objection	12,418	9,335	10,804	15,873	13,368
Deduction of Principal Amount of Tax	590	466	722	123	179
Deduction of Administrative Sanctions	108,057	68,372	333,358	80,492	29,305
Deduction or Cancellation of Tax Assessment Notice	3,002	3,398	4,199	4,721	3,150
Deduction or Cancellation of Tax Collection Notice	27,646	17,953	13,348	8,990	5,572
Cancellation of Tax Audit Results/ Notice of Tax Assessment resulted from Tax Audit	110	227	271	228	252
Total	152,494	100,081	363,406	112,038	52,573

Source: Directorate of Tax Objections and Appeals

Parties Required to Provide Tax Data and Information to DGT as of the End of 2018

No.	Name of Agency/Institution/Association/Third Party
1.	Directorate General of Budget, Ministry of Finance
2.	Directorate General of Treasury, Ministry of Finance
3.	Directorate General of Customs and Excise, Ministry of Finance
4.	Directorate General of Fiscal Balance, Ministry of Finance
5.	Fiscal Policy Agency, Ministry of Finance
6.	Indonesia Port Corporation I
7.	Indonesia Port Corporation II
8.	Indonesia Port Corporation III
9.	Indonesia Port Corporation IV
10.	Investment Coordinating Board
11.	Ministry of Home Affairs
12.	National Land Agency
13.	Directorate General of Marine Transportation, Ministry of Transportation
14.	Bank of Indonesia
15.	Association of Indonesian Automotive Industries (GAIKINDO)
16.	Indonesian Motorcycle Industry Association (AIS)
17.	Ministry of Trade

No.	Name of Agency/Institution/Association/Third Party
18.	PT Indonesia Central Security Depository (KSEI)
19.	National Public Procurement Agency
20.	PT Jakarta International Container Terminal (JICT)
21.	PT Mustika Alam Lestari (MAL)
22.	PT Terminal Peti Kemas Koja
23.	PT Terminal Peti Kemas Surabaya
24.	Center of Electronic Procurement Service, Ministry of Finance
25.	Directorate General of Oil and Gas, Ministry of Energy and Mineral Resources
26.	Special Task Force for Upstream Oil & Gas Business
27.	PT Perusahaan Listrik Negara (Persero)
28.	Finance Professions Supervisory Center, Ministry of Finance
29.	National Institute of Aeronautics and Space
30.	Social Security Administration Body (BPJS) for Employment
31.	PT Sucofindo
32.	PT Surveyor Indonesia
33.	PT Carsurin
34.	PT Geoservices
35.	Indonesian Institute of Certified Public Accountants (IAPI)
36.	Indonesian Society of Appraisers (MAPPI)
37.	All Provincial Governments
38.	All District Governments
39.	Indonesia Domain Name Registry (PANDI)
40.	Ministry of Public Works and Housing
41.	Ministry of Education and Culture
42.	Directorate General of Immigration, Ministry of Law and Human Rights
43.	Directorate General of Public Law Administration, Ministry of Law and Human Rights
44.	Ministry of Industry
45.	Directorate General of Civil Aviation, Ministry of Transportation
46.	Directorate General of Land Transportation, Ministry of Transportation
47.	Ministry of Health
48.	Ministry of State-Owned Enterprises
49.	Ministry of Religious Affairs
50.	Directorate General of Mineral and Coal, Ministry of Energy and Mineral Resources
51.	Data and Information Center, Ministry of Energy and Mineral Resources
52.	Ministry of Agriculture
53.	Ministry of Communication and Informatics

No.	Name of Agency/Institution/Association/Third Party
54.	Ministry of Marine and Fisheries
55.	Ministry of Manpower
56.	General Election Commissions
57.	Indonesian National Police
58.	Ministry of Defense
59.	Ministry of Environment and Forestry
60.	Ministry of Cooperatives and SMEs
61.	Statistics Indonesia
62.	Ministry of Research, Technology, and Higher Education
63.	Directorate General of State Assets, Ministry of Finance
64.	PT Taspen (Persero)
65.	Directorate General of Protection and Social Security, Ministry of Social Affairs
66.	National Agency of Drug and Food Control
67.	<p>Banks/Organizations Issuing Credit Cards including:</p> <ol style="list-style-type: none"> 1) Pan Indonesia Bank, Ltd. Tbk. 2) PT Bank ANZ Indonesia 3) PT Bank Bukopin, Tbk. 4) PT Bank Central Asia, Tbk. 5) PT Bank CIMB Niaga, Tbk. 6) PT Bank Danamon Indonesia, Tbk. 7) PT Bank MNC Internasional 8) PT Bank ICBC Indonesia 9) PT Bank Maybank Indonesia, Tbk. 10) PT Bank Mandiri (Persero), Tbk. 11) PT Bank Mega, Tbk. 12) PT Bank Negara Indonesia 1946 (Persero), Tbk. 13) PT Bank Negara Indonesia Syariah 14) PT Bank OCBC NISP, Tbk. 15) PT Bank Permata, Tbk. 16) PT Bank Rakyat Indonesia (Persero), Tbk. 17) PT Bank Sinarmas 18) PT Bank UOB Indonesia 19) Standard Chartered Bank 20) The Hongkong & Shanghai Banking Corp. 21) PT Bank QNB Indonesia 22) Citibank N.A. 23) PT AEON Credit Services
68.	<p>Cellular Network Providers including:</p> <ol style="list-style-type: none"> 1) PT Hutchison 3 Indonesia 2) PT Indosat, Tbk. 3) PT Sampoerna Telekomunikasi Indonesia 4) PT Smartfren Telecom, Tbk. 5) PT Smart Telecom 6) PT Telekomunikasi Selular 7) PT XL Axiata, Tbk.
69.	<p>Providers of Fixed Line Network, Long-Distance Domestic and/or International Telephone Service including:</p> <ol style="list-style-type: none"> 1) PT Indosat, Tbk. 2) PT Telekomunikasi Indonesia, Tbk. 3) PT Batam Bintan Telekomunikasi

Legal source: The Minister of Finance Regulation 228/PMK.03/2017

List of Indonesia's Exchange of Information Network as of the End of 2018

No.	Partner	Core Agreement	Signing Date	Effective Date	AEoI Derivative Agreement	CbCR Derivative Agreement
1.	South Africa	Tax Treaty	15-Jul-97	23-Nov-98	-	-
		MAC	3-Nov-11	1-Mar-14	MCAA AEoI	MCAA CbCR
2.	Albania	MAC	1-Mar-13	1-Dec-13	-	-
3.	Algeria	Tax Treaty	28-Apr-95	21-Nov-00	-	-
4.	United States of America	Tax Treaty	11-Jul-88	30-Dec-90	-	BCAA CbCR
5.	Andorra	MAC	5-Nov-13	1-Dec-16	MCAA AEoI	-
6.	Anguilla	MAC	-	1-Mar-14	MCAA AEoI	-
7.	Saudi Arabia	MAC	29-May-13	1-Apr-16	MCAA AEoI	-
8.	Argentina	MAC	3-Nov-11	1-Jan-13	MCAA AEoI	MCAA CbCR
9.	Armenia	Tax Treaty	12-Oct-05	12-Apr-16	-	-
10.	Aruba	MAC	-	1-Sep-13	MCAA AEoI	-
11.	Australia	Tax Treaty	22-Apr-92	14-Dec-92	-	-
		MAC	3-Nov-11	1-Dec-12	MCAA AEoI	MCAA CbCR
12.	Austria	Tax Treaty	2-Jul-86	1-Oct-88	-	-
		MAC	-	-	MCAA AEoI	MCAA CbCR
13.	Azerbaijan	MAC	23-May-14	1-Sep-15	MCAA AEoI	-
14.	Bahama	MAC	15-Dec-17	1-Aug-18	MCAA AEoI	-
15.	Bahrain	MAC	29-Jun-17	1-Sep-18	MCAA AEoI	-
16.	Bangladesh	Tax Treaty	19-Jun-03	11-Jul-06	-	-
17.	Barbados	MAC	28-Oct-15	1-Nov-16	MCAA AEoI	-
18.	Netherlands	Tax Treaty	29-Jan-02	30-Dec-03	MCAA AEoI	-
		MAC	27-May-10	1-Sep-13	-	MCAA CbCR
19.	Belarus	Tax Treaty	19-Mar-13	9-May-18	-	-
20.	Belgium	Tax Treaty	16-Sep-97	7-Nov-01	-	-
		MAC	4-Apr-11	1-Apr-15	MCAA AEoI	MCAA CbCR
21.	Belize	MAC	29-May-13	1-Sep-13	MCAA AEoI	-
22.	Bermuda	TIEA	22-Jun-11	23-Nov-17	-	-
		MAC	-	1-Mar-14	MCAA AEoI	MCAA CbCR
23.	Brazil	MAC	3-Nov-11	1-Oct-16	MCAA AEoI	MCAA CbCR
24.	Brunei Darussalam	Tax Treaty	27-Feb-00	3-Apr-02	-	-
25.	Bulgaria	Tax Treaty	11-Jan-91	25-May-92	-	-
		MAC	26-Oct-15	1-Jul-16	MCAA AEoI	MCAA CbCR
26.	Chile	MAC	24-Oct-13	1-Nov-16	MCAA AEoI	MCAA CbCR

No.	Partner	Core Agreement	Signing Date	Effective Date	AEoI Derivative Agreement	CbCR Derivative Agreement
27.	Chinese Taipei	Tax Treaty	1-Mar-95	1-Dec-95	-	-
28.	Curacao	MAC	-	1-Sep-13	MCAA AEoI	-
29.	Denmark	Tax Treaty	28-Dec-85	29-Apr-86	-	-
		MAC	27-May-10	1-Jun-11	MCAA AEoI	MCAA CbCR
30.	Estonia	MAC	29-May-13	1-Nov-14	MCAA AEoI	MCAA CbCR
31.	Philippines	Tax Treaty	18-Jun-81	20-May-82	-	-
32.	Finland	Tax Treaty	15-Oct-87	26-Jan-86	-	-
		MAC	27-May-10	1-Jun-11	MCAA AEoI	MCAA CbCR
33.	Georgia	MAC	3-Nov-10	1-Jun-11	-	-
34.	Ghana	MAC	10-Jul-12	1-Sep-13	-	-
35.	Gibraltar	MAC	-	1-Mar-14	MCAA AEoI	-
36.	Grenada	MAC	18-May-18	1-Sep-18	MCAA AEoI	-
37.	Guatemala	MAC	5-Dec-12	1-Oct-17	-	-
38.	Guernsey	TIEA	27-Apr-11	22-Sep-14	-	-
		MAC	-	1-Aug-14	MCAA AEoI	MCAA CbCR
39.	Hong Kong	Tax Treaty	23-Mar-10	28-Mar-12	BCAA CRS	-
		MAC	-	1-Sep-18	-	-
40.	Hungary	Tax Treaty	19-Oct-89	15-Feb-93	-	-
		MAC	12-Nov-13	1-Mar-15	MCAA AEoI	MCAA CbCR
41.	India	Tax Treaty	27-Jul-12	5-Feb-16	-	-
		MAC	26-Jan-12	1-Jun-12	MCAA AEoI	MCAA CbCR
42.	United Kingdom	Tax Treaty	5-Apr-93	14-Apr-94	-	-
		MAC	27-May-10	1-Oct-11	MCAA AEoI	MCAA CbCR
43.	Iran	Tax Treaty	30-Apr-04	1-Dec-10	-	-
44.	Ireland	MAC	30-Jun-11	1-Sep-13	MCAA AEoI	MCAA CbCR
45.	Iceland	MAC	27-May-10	1-Feb-12	MCAA AEoI	MCAA CbCR
46.	Israel	MAC	24-Nov-15	1-Dec-16	-	-
47.	Italy	Tax Treaty	18-Feb-90	2-Sep-95	-	-
		MAC	27-May-10	1-May-12	MCAA AEoI	MCAA CbCR
48.	Jamaica	MAC	1-Jun-16	1-Mar-19	-	-
49.	Japan	Tax Treaty	3-Mar-82	31-Dec-82	-	-
		MAC	3-Nov-11	1-Oct-13	MCAA AEoI	MCAA CbCR
50.	Germany	Tax Treaty	30-Okt-90	28-Dec-91	-	-
		MAC	3-Nov-11	1-Dec-15	MCAA AEoI	MCAA CbCR

No.	Partner	Core Agreement	Signing Date	Effective Date	AEoI Derivative Agreement	CbCR Derivative Agreement
51.	Jersey	TIEA	27-Apr-11	22-Sep-14	-	-
		MAC	-	1-Jun-14	MCAA AEoI	MCAA CbCR
52.	Kamerun	MAC	25-Jun-14	1-Oct-15	-	-
53.	Canada	Tax Treaty	16-Jan-79	23-Dec-80	-	-
		MAC	3-Nov-11	1-Mar-14	MCAA AEoI	MCAA CbCR
54.	Kazakhstan	MAC	23-Dec-13	1-Aug-15	-	-
55.	Cayman Islands	MAC	-	1-Jan-14	MCAA AEoI	MCAA CbCR
56.	Cook Islands	MAC	28-Oct-16	1-Sep-17	MCAA AEoI	-
57.	Faroe Islands	MAC	-	1-Jun-11	MCAA AEoI	-
58.	Marshall Islands	MAC	22-Dec-16	1-Apr-17	MCAA AEoI	-
59.	Turks and Caicos Islands	MAC	-	1-Dec-13	MCAA AEoI	-
60.	British Virgin Islands	MAC	-	1-Mar-14	MCAA AEoI	-
61.	Colombia	MAC	23-May-12	1-Jul-14	MCAA AEoI	MCAA CbCR
62.	South Korea	Tax Treaty	10-Nov-88	3-May-89	-	-
		MAC	27-May-10	1-Jul-12	MCAA AEoI	MCAA CbCR
63.	North Korea	Tax Treaty	11-Jul-02	25-Feb-04	-	-
64.	Costa Rica	MAC	1-Mar-12	1-Aug-13	MCAA AEoI	MCAA CbCR
65.	Croatia	Tax Treaty	15-Feb-02	16-Mar-12	-	-
		MAC	11-Oct-13	1-Jun-14	MCAA AEoI	MCAA CbCR
66.	Kuwait	Tax Treaty	23-Apr-97	11-Dec-88	-	-
		MAC	5-May-17	1-Dec-18	MCAA AEoI	-
67.	Laos	Tax Treaty	7-Sep-11	11-Oct-16	-	-
68.	Latvia	MAC	29-May-13	1-Nov-14	MCAA AEoI	MCAA CbCR
69.	Lebanon	MAC	12-May-17	1-Sep-17	MCAA AEoI	-
70.	Liechtenstein	MAC	21-Nov-13	1-Dec-16	MCAA AEoI	MCAA CbCR
71.	Lithuania	MAC	7-Mar-13	1-Jun-14	MCAA AEoI	MCAA CbCR
72.	Luxembourg	Tax Treaty	14-Jan-93	10-Mar-94	-	-
		MAC	29-May-13	1-Nov-14	MCAA AEoI	MCAA CbCR
73.	Macao	MAC	-	1-Sep-18	MCAA AEoI	-
74.	Malaysia	Tax Treaty	12-Sep-91	11-Aug-92	-	-
		Protocol	12-Jan-06	1-Sep-10	-	-
		MAC	25-Aug-16	1-May-17	MCAA AEoI	MCAA CbCR
75.	Malta	MAC	26-Oct-12	1-Sep-13	MCAA AEoI	MCAA CbCR
76.	Kingdom of Morocco	Tax Treaty	8-Jun-08	10-Apr-12	-	-
77.	Mauritius	MAC	23-Jun-15	1-Dec-15	MCAA AEoI	MCAA CbCR

No.	Partner	Core Agreement	Signing Date	Effective Date	AEoI Derivative Agreement	CbCR Derivative Agreement
78.	Mexico	Tax Treaty	6-Sep-02	28-Oct-04	-	-
		MAC	27-May-10	1-Sep-12	MCAA AEoI	MCAA CbCR
79.	Egypt	Tax Treaty	13-May-98	26-Feb-02	-	-
80.	Moldova	MAC	27-Jan-11	1-Mar-12	-	-
81.	Monaco	MAC	13-Oct-14	1-Apr-17	MCAA AEoI	-
82.	Mongolia	Tax Treaty	2-Jul-96	7-Jan-00	-	-
83.	Montserrat	MAC	-	1-Oct-13	MCAA AEoI	-
84.	Nauru	MAC	28-Jun-16	1-Oct-16	MCAA AEoI	-
85.	Nigeria	MAC	29-May-13	1-Sep-15	-	-
86.	Niue	MAC	27-Nov-15	1-Oct-16	-	-
87.	Norway	Tax Treaty	19-Jul-88	16-May-90	-	-
		MAC	27-May-10	1-Jun-11	MCAA AEoI	MCAA CbCR
88.	Pakistan	Tax Treaty	7-Oct-90	28-Feb-91	-	-
		MAC	14-Sep-16	1-Apr-17	MCAA AEoI	MCAA CbCR
89.	Panama	MAC	27-Oct-16	1-Jul-17	MCAA AEoI	-
90.	Papua New Guinea	Tax Treaty	12-Mar-10	5-Mar-14	-	-
91.	Peru	MAC	25-Oct-17	1-Sep-18	-	-
92.	Poland	Tax Treaty	6-Oct-92	25-Aug-93	-	-
		MAC	9-Jul-10	1-Oct-11	MCAA AEoI	MCAA CbCR
93.	Portuguese	Tax Treaty	9-Jul-03	11-May-07	-	-
		MAC	27-May-10	1-Mar-15	MCAA AEoI	MCAA CbCR
94.	France	Tax Treaty	14-Sep-79	13-Mar-81	-	-
		MAC	27-May-10	1-Apr-12	MCAA AEoI	MCAA CbCR
95.	Isle of Man	TIEA	22-Jun-11	19-Sep-14	-	-
		MAC	-	1-Mar-14	MCAA AEoI	MCAA CbCR
96.	Qatar	Tax Treaty	30-Apr-06	19-Sep-07	-	-
97.	Czech Republic	Tax Treaty	4-Oct-94	26-Jan-96	-	-
		MAC	26-Oct-12	1-Feb-14	MCAA AEoI	MCAA CbCR
98.	Romania	Tax Treaty	3-Jul-96	13-Jan-99	-	-
		MAC	15-Oct-12	1-Nov-14	MCAA AEoI	MCAA CbCR
99.	Russia	Tax Treaty	12-Mar-99	17-Dec-02	-	-
		MAC	3-Nov-11	1-Jul-15	MCAA AEoI	MCAA CbCR
100.	Saint Kitts and Nevis	MAC	25-Aug-16	1-Dec-16	-	-
101.	Saint Lucia	MAC	21-Nov-16	1-Mar-17	MCAA AEoI	-
102.	Saint Vincent and Grenadine	MAC	25-Aug-16	1-Dec-16	MCAA AEoI	-

No.	Partner	Core Agreement	Signing Date	Effective Date	AEoI Derivative Agreement	CbCR Derivative Agreement
103.	Samoa	MAC	25-Aug-16	1-Dec-15	MCAA AEoI	-
104.	San Marino	MAC	21-Nov-13	1-Dec-15	MCAA AEoI	-
105.	New Zealand	Tax Treaty	25-Mar-87	23-Jun-88	-	-
		MAC	26-Oct-13	1-Mar-14	MCAA AEoI	MCAA CbCR
106.	Senegal	MAC	4-Feb-16	1-Dec-16	-	-
107.	Serbia	Tax Treaty	28-Feb-11	13-Dec-18	-	-
108.	Seychelles	Tax Treaty	27-Sep-99	16-May-00	-	-
		MAC	24-Feb-15	1-Oct-15	MCAA AEoI	-
109.	Singapore	Tax Treaty	8-May-90	25-Jan-91	-	-
		MAC	29-May-13	1-May-16	MCAA AEoI	MCAA CbCR
110.	Sint Maarten	MAC	-	1-Sep-13	-	-
111.	Cyprus	MAC	10-Jul-14	1-Apr-15	MCAA AEoI	MCAA CbCR
112.	Slovakia	Tax Treaty	12-Oct-00	30-Jan-01	-	-
		MAC	29-May-13	1-Mar-14	MCAA AEoI	MCAA CbCR
113.	Slovenia	MAC	27-May-10	1-Jun-11	MCAA AEoI	MCAA CbCR
114.	Spain	Tax Treaty	30-May-95	20-Dec-99	-	-
		MAC	1-Mar-11	1-Jan-13	MCAA AEoI	MCAA CbCR
115.	Sri Lanka	Tax Treaty	3-Feb-93	1-Jun-94	-	-
116.	Sudan	Tax Treaty	10-Feb-98	7-Aug-00	-	-
117.	Syria	Tax Treaty	27-Jun-97	1-Jan-99	-	-
118.	Suriname	Tax Treaty	14-Oct-03	11-Jun-13	-	-
119.	Sweden	Tax Treaty	28-Feb-89	27-Sep-89	-	-
		MAC	27-May-10	1-Sep-11	MCAA AEoI	MCAA CbCR
120.	Switzerland	MAC	15-Oct-13	1-Jan-17	MCAA AEoI	MCAA CbCR
121.	Greenland	MAC	-	1-Jan-11	MCAA AEoI	-
122.	Thailand	Tax Treaty	15-Jun-01	23-Oct-03	-	-
123.	China	Tax Treaty	7-Nov-01	25-Aug-03	-	-
		Protocol	26-Mar-15	16-Mar-16	-	-
		MAC	27-Aug-13	1-Feb-16	MCAA AEoI	-
124.	Tunisia	Tax Treaty	13-May-92	12-Apr-93	-	-
		MAC	16-Jul-12	1-Feb-14	-	-
125.	Turkey	Tax Treaty	25-Feb-97	6-Mar-00	-	-
		MAC	3-Nov-11	1-Jul-18	-	-
126.	Uganda	MAC	4-Nov-15	1-Sep-16	-	-

No.	Partner	Core Agreement	Signing Date	Effective Date	AEoI Derivative Agreement	CbCR Derivative Agreement
127.	Ukraine	Tax Treaty	10-Apr-96	9-Nov-88	-	-
		MAC	27-May-10	1-Sep-13	-	-
128.	United Arab Emirates	Tax Treaty	30-Nov-95	8-Nov-96	-	-
		MAC	21-Apr-17	1-Sep-18	MCAA AEoI	-
129.	Uruguay	MAC	1-Jun-16	1-Dec-16	MCAA AEoI	MCAA CbCR
130.	Uzbekistan	Tax Treaty	28-Aug-96	11-Nov-88	-	-
131.	Vanuatu	MAC	21-Jun-18	1-Dec-18	MCAA AEoI	-
132.	Venezuela	Tax Treaty	27-Feb-97	18-Dec-00	-	-
133.	Vietnam	Tax Treaty	22-Dec-97	10-Feb-99	-	-
134.	Jordan	Tax Treaty	12-Nov-96	22-Dec-98	-	-
135.	Greece	MAC	21-Feb-12	1-Sep-13	MCAA AEoI	MCAA CbCR

Notes:

TIEA: Tax Information Exchange Agreement

MAC: Convention on Mutual Administrative Assistance in Tax Matters

AEoI: Automatic Exchange of Financial Account Information

CbCR: Automatic Exchange of Country-by-Country Report

MCAA: Multilateral Competent Authority Agreement

BCAA: Bilateral Competent Authority Agreement

Source: Directorate of International Taxation

Inbound Performance of DGT Contact Center, 2014–2018

Description	2018	2017	2016	2015	2014
Incoming Calls	659,494	709,586	685,211	591,933	468,270
Answered Calls	633,530	636,939	598,228	538,772	422,796
Answered Calls (%)	96.06	89.76	87.31	91.02	90.29

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

List of Tax Centers, as of the End of 2018

No.	Parties in Partnership	
	University/Institution	RTO
1.	Universitas Syiah Kuala	Aceh RTO
2.	Universitas Malikussaleh	
3.	Universitas Teuku Umar	
4.	Universitas Muhammadiyah	
5.	Universitas Sumatera Utara	Sumatera Utara I RTO
6.	Universitas Pembangunan Panca Budi	
7.	Institut Agama Islam Negeri Sumatera Utara	
8.	Universitas Muhammadiyah Sumatera Utara	
9.	Universitas Harapan Medan	
10.	Universitas HKBP Nommensen	
11.	Universitas Methodist Indonesia	
12.	Sekolah Tinggi Ilmu Hukum Yayasan Nasional Indonesia	Sumatera Utara II RTO
13.	Sekolah Tinggi Ilmu Ekonomi Bina Karya	
14.	Universitas Andalas	Sumatera Barat and Jambi RTO
15.	Universitas Jambi	
16.	Universitas Bung Hatta	
17.	Universitas Negeri Padang	
18.	Institut Agama Islam Negeri Bukittinggi	
19.	Sekolah Tinggi Ilmu Ekonomi Pelita Indonesia	Riau and Kepulauan Riau RTO
20.	Universitas Internasional Batam	
21.	Universitas Lancang Kuning	
22.	Universitas Riau	
23.	Politeknik Negeri Batam	
24.	Universitas Muhammadiyah Riau	
25.	Universitas PGRI Palembang	Sumatera Selatan and Kepulauan Bangka Belitung RTO
26.	Universitas Bangka Belitung	
27.	Sekolah Tinggi Ilmu Ekonomi Multi Data Palembang	
28.	Universitas Muhammadiyah Palembang	
29.	Sekolah Tinggi Ilmu Ekonomi MUSI/ Universitas Katolik Musi Charitas	
30.	Universitas Sriwijaya	
31.	Universitas Bina Darma Palembang	
32.	Universitas Palembang	
33.	HIPMI Sumatera Selatan	
34.	Politeknik Negeri Sriwijaya	
35.	Universitas Tridianti Palembang	
36.	Universitas Indo Global Mandiri	

No.	Parties in Partnership	
	University/Institution	RTO
37.	Informatics and Business Institute Darmajaya Bandar Lampung	Bengkulu and Lampung RTO
38.	Universitas Bengkulu	
39.	Universitas Lampung	
40.	Politeknik Negeri Lampung	
41.	Universitas Malahayati Bandar Lampung	
42.	Sekolah Tinggi Ilmu Administrasi Mandala Indonesia	Jakarta Pusat RTO
43.	Universitas Prof. Dr. Moestopo (Beragama)	Jakarta Barat RTO
44.	Universitas Trisakti	
45.	Universitas Bina Nusantara	
46.	Universitas Mercu Buana	
47.	Universitas Kristen Krida Wacana	
48.	Asian Banking Finance and Informatics Institute Perbanas	Jakarta Selatan I RTO
49.	Universitas Trilogi	
50.	Universitas Bakrie	
51.	Indonesia Banking School	
52.	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah	
53.	Universitas Pancasila	Jakarta Selatan II RTO
54.	Universitas Satya Negara Indonesia	
55.	Universitas Budi Luhur	
56.	Universitas Nasional	
57.	Universitas Al Azhar	
58.	GICI Business School	Jakarta Timur RTO
59.	Universitas Negeri Jakarta	
60.	Universitas Kristen Indonesia	
61.	Sekolah Tinggi Ilmu Ekonomi Indonesia Rawamangun	
62.	Sekolah Tinggi Perpajakan Indonesia	
63.	KALBIS Institute	
64.	Universitas Muhammadiyah Prof. Dr. Hamka	
65.	Universitas Darma Persada	
66.	Sekolah Tinggi Ilmu Ekonomi Swadaya	
67.	Universitas Bunda Mulia	Jakarta Utara RTO
68.	Kwik Kian Gie School of Business	
69.	Ikatan Akuntansi Indonesia	Special Jakarta RTO
70.	Politeknik Pos Indonesia	Large Taxpayers RTO

No.	Parties in Partnership	
	University/Institution	RTO
71.	Universitas Sultan Ageng Tirtayasa	Banten RTO
72.	Universitas Pelita Harapan	
73.	Politeknik Keuangan Negara STAN	
74.	Universitas Multimedia Nusantara	
75.	Universitas Muhammadiyah Jakarta	
76.	Universitas Pamulang	
77.	Matana University	
78.	Universitas Islam Negeri Syarif Hidayatullah	
79.	Sekolah Tinggi Ilmu Ekonomi Ahmad Dahlan	
80.	Sekolah Tinggi Ilmu Administrasi Banten	
81.	Swiss German University	
82.	Universitas Bina Bangsa Banten	
83.	Universitas Mathlaul Anwar Banten	
84.	Universitas Padjadjaran	Jawa Barat I RTO
85.	Universitas Katolik Parahyangan	
86.	Universitas Kristen Maranatha	
87.	Telkom University	
88.	Universitas Muhammadiyah Sukabumi	
89.	Universitas Siliwangi Tasikmalaya	
90.	Universitas Galuh Ciamis	
91.	Politeknik Negeri Bandung	
92.	Universitas Komputer Indonesia	
93.	STMIK dan Politeknik LPKIA Bandung	
94.	Sekolah Tinggi Ilmu Ekonomi Ekuitas	
95.	Politeknik LP3I Bandung	
96.	Universitas Sangga Buana	
97.	Universitas Langlangbuana	
98.	Politeknik Pajajaran Insan Cinta Bangsa	
99.	Universitas Widyatama	
100.	Universitas Pendidikan Indonesia	
101.	Sekolah Tinggi Ilmu Ekonomi dan Bisnis Perdana Mandiri	
102.	Universitas Majalengka	Jawa Barat II RTO
103.	Universitas Swadaya Gunung Jati Cirebon	
104.	Universitas Singaperbangsa Karawang	
105.	President University Cikarang	
106.	Sekolah Tinggi Ilmu Ekonomi Sutaatmadja Subang	

No.	Parties in Partnership	
	University/Institution	RTO
107.	Universitas Gunadarma	Jawa Barat III RTO
108.	Universitas Islam 45 Bekasi	
109.	Sekolah Tinggi Ilmu Administrasi Mandala Indonesia Bekasi	
110.	Institut Pertanian Bogor	
111.	Universitas Pakuan	
112.	Sekolah Tinggi Ilmu Ekonomi Kesatuan Bogor	
113.	Universitas Katolik Soegijapranata	Jawa Tengah I RTO
114.	Politeknik Negeri Semarang	
115.	Universitas Semarang	
116.	Universitas Pancasakti Tegal	
117.	Universitas Dian Nuswantoro	
118.	Sekolah Tinggi Ilmu Ekonomi AMA Salatiga	
119.	Universitas 17 Agustus 1945 Semarang	
120.	Universitas Pekalongan	
121.	Universitas Muria Kudus	
122.	Universitas Islam Sultan Agung	
123.	Universitas Negeri Semarang	
124.	Universitas Diponegoro	
125.	Universitas Jenderal Soedirman Purwokerto	Jawa Tengah II RTO
126.	Universitas Muhammadiyah Magelang	
127.	Universitas Muhammadiyah Surakarta	
128.	Sekolah Tinggi Ilmu Ekonomi Putra Bangsa Kebumen	
129.	Universitas Setia Budi Surakarta	
130.	Universitas Islam Batik Surakarta	
131.	Sekolah Tinggi Ilmu Ekonomi Surakarta	
132.	Universitas Pembangunan Nasional Veteran Yogyakarta	Daerah Istimewa Yogyakarta RTO
133.	Universitas Negeri Yogyakarta	
134.	Universitas Kristen Duta Wacana	
135.	Politeknik "API"	
136.	Universitas Gadjah Mada	
137.	Sekolah Tinggi Ilmu Ekonomi Bisnis dan Perbankan Yogyakarta	
138.	Universitas Srianawivata Tamansiswa	

No.	Parties in Partnership	
	University/Institution	RTO
139.	Universitas Kristen Petra Surabaya	Jawa Timur I RTO
140.	Universitas Surabaya	
141.	Universitas Pembangunan Nasional Veteran Jawa Timur	
142.	Universitas Ciputra	
143.	Universitas Wijaya Kusuma Surabaya	
144.	Universitas Narotama Surabaya	
145.	Sekolah Tinggi Ilmu Ekonomi Indonesia	
146.	Universitas Negeri Surabaya	
147.	Universitas Airlangga	
148.	Universitas Trunojoyo	Jawa Timur II RTO
149.	Universitas Muhammadiyah Sidoarjo	
150.	Universitas Muhammadiyah Ponorogo	
151.	Universitas Merdeka Madiun	
152.	Universitas Madura	
153.	Universitas Wirajaya Sumenep	
154.	Universitas Muhammadiyah Gresik	
155.	Fakultas Ilmu Administrasi Universitas Brawijaya	Jawa Timur III RTO
156.	Fakultas Ekonomi dan Bisnis Universitas Brawijaya	
157.	Universitas Muhammadiyah Malang	
158.	Universitas Negeri Malang	
159.	Universitas Islam Negeri Maulana Malik Ibrahim Malang	
160.	Universitas Negeri Jember	
161.	Sekolah Tinggi Agama Islam Negeri Kediri	
162.	Universitas Tanjung Pura	Kalimantan Barat RTO
163.	Sekolah Tinggi Ilmu Ekonomi Widya Dharma	
164.	Sekolah Tinggi Ilmu Ekonomi Pontianak	
165.	Politeknik Negeri Pontianak	
166.	Akademi Perpajakan Panca Bhakti Pontianak	
167.	Universitas Lambung Mangkurat	Kalimantan Selatan and Tengah RTO
168.	Universitas Palangkaraya	
169.	Sekolah Tinggi Ilmu Ekonomi Indonesia Kayutangi Banjarmasin	
170.	Politeknik Negeri Banjarmasin	
171.	Universitas Antakusuma	
172.	Akademi Sekretaris Manajemen Indonesia Citra Nusantara Banjarmasin	

No.	Parties in Partnership	
	University/Institution	RTO
173.	Universitas Mulawarman Samarinda	Kalimantan Timur and Utara RTO
174.	Universitas Balikpapan	
175.	Universitas Borneo Tarakan	
176.	Universitas STIE Madani Balikpapan	
177.	Sekolah Tinggi Manajemen Informatika dan Komputer Borneo	
178.	Akademi Sekretari & Manajemen Indonesia Airlangga	
179.	Sekolah Tinggi Ilmu Ekonomi Nusantara Sangatta	
180.	Universitas 17 Agustus 1945 Samarinda	
181.	Sekolah Tinggi Ilmu Ekonomi Balikpapan	
182.	Sekolah Tinggi Ilmu Manajemen Indonesia Samarinda	
183.	Universitas Patria Artha Makassar	Sulawesi Selatan, Barat and Tenggara RTO
184.	Sekolah Tinggi Ilmu Ekonomi Makassar Bongaya	
185.	Politeknik Negeri Ujung Pandang	
186.	Universitas Muslim Indonesia	
187.	Universitas Negeri Makassar	
188.	Universitas Haluoleo Kendari	
189.	Universitas Hasanudin Makassar	
190.	Universitas Muhammadiyah Parepare	
191.	Universitas Tomakaka Mamuju	
192.	Universitas Kristen Indonesia Toraja	
193.	Universitas Bosowa	Sulawesi Utara, Tengah, Gorontalo and Maluku Utara RTO
194.	Universitas Gorontalo	
195.	Universitas Negeri Gorontalo	
196.	Universitas Ichsan Gorontalo	
197.	Universitas Khairun Ternate	
198.	Politeknik Negeri Manado	
199.	Universitas Tadulako Palu	
200.	Universitas Klabat	
201.	Politeknik Perdamaian Halmahera	

No.	Parties in Partnership	
	University/Institution	RTO
202.	Universitas Udayana	Bali RTO
203.	Universitas Warmadewa	
204.	Universitas Pendidikan Ganesha	
205.	Universitas Dhyana Pura	
206.	Universitas Panji Sakti	
207.	Sekolah Tinggi Ilmu Ekonomi Triatma Mulya	
208.	Politeknik Negeri Badung	
209.	Sekolah Tinggi Ilmu Ekonomi Satya Dharma	
210.	Universitas Pendidikan Nasional	
211.	Universitas Nusa Nipa Maumere	Nusa Tenggara RTO
212.	Universitas Flores Ende	
213.	Sekolah Tinggi Ilmu Ekonomi Bima	
214.	Universitas Teknologi Sumbawa	
215.	Universitas Mataram	
216.	Universitas Yapis Papua	Papua and Maluku RTO
217.	Sekolah Tinggi Ilmu Ekonomi Port Numbay	
218.	Universitas Cendrawasih	

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

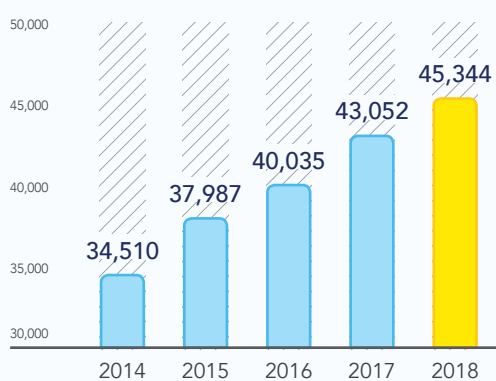
Employees Composition, 2018

Position		Total	Gender		Rank Group				Education Level							
			Male	Female	I	II	III	IV	up to High School	Diplo- ma I	Diplo- ma II	Diplo- ma III	Under- gradu- ate	Grad- uate	Post- gradu- ate	
Structural	Echelon															
	Echelon I Official	1	1	-	-	-	-	1	-	-	-	-	-	-	1	
	Echelon II Official	51	46	5	-	-	-	51	-	-	-	-	2	40	9	
	Echelon III Official	579	489	90	-	-	2	577	-	-	-	-	18	544	17	
	Echelon IV Official	4,522	3,658	864	-	-	2,794	1,728	87	3	-	63	1,415	2,933	21	
	Total	5,153	4,194	959	-	-	2,796	2,357	87	3	-	63	1,435	3,517	48	
	Non-Echelon															
	Account Representative	10,382	7,201	3,181	-	2,298	8,057	27	150	514	1	2,161	6,641	914	1	
	Treasurer	527	373	154	-	504	23	-	16	217	-	242	52	-	-	
	Tax Bailiff	701	646	55	-	386	314	1	143	213	-	143	201	1	-	
	Operator Console	402	381	21	-	384	18	-	4	291	-	86	21	-	-	
	Secondes	3,089	1,162	1,927	-	3,089	-	-	-	2,539	-	550	-	-	-	
	Staff in Education Assignment	956	584	372	-	767	186	3	1	617	-	149	165	24	-	
	General Staff	16,632	8,943	7,689	2	11,242	5,365	23	1,947	6,607	4	4,406	3,400	266	2	
	Tax Objection Reviewer	783	517	266	-	12	764	7	-	-	-	119	465	199	-	
	Officer for VAT Refund	23	23	-	-	16	7	-	5	10	-	3	5	-	-	
	Secretary	361	91	270	-	315	46	-	1	16	-	281	63	-	-	
	Total	33,856	19,921	13,935	2	19,013	14,780	61	2,267	11,024	5	8,140	11,013	1,404	3	
	Total Structural Employees	39,009	24,115	14,894	2	19,013	17,576	2,418	2,354	11,027	5	8,203	12,448	4,921	51	
Functional	Tax Auditor															
	Senior Expert	885	788	97	-	-	2	883	-	-	-	-	389	495	1	
	Junior Expert	1,790	1,666	124	-	1	1,787	2	-	-	-	24	1,241	525	-	
	Staff	1,312	1,185	127	-	1,305	7	-	1	1	-	1,107	203	-	-	
	Senior Staff	356	318	38	-	-	356	-	-	-	-	283	73	-	-	
	Supervisor	258	244	14	-	-	258	-	10	4	-	211	33	-	-	
	First Expert	1,223	1,082	141	-	2	1,221	-	-	-	-	45	1,114	64	-	
	Total	5,824	5,283	541	-	1,308	3,631	885	11	5	-	1,670	3,053	1,084	1	
	Appraiser															
	Senior Expert	19	18	1	-	-	-	19	-	-	-	-	6	13	-	
	Junior Expert	77	65	12	-	-	77	-	1	-	-	-	52	24	-	
	First Expert	121	102	19	-	-	121	-	-	-	-	4	110	7	-	
	Supervisor	24	23	1	-	-	24	-	3	-	-	19	2	-	-	
	Senior Staff	64	62	2	-	-	64	-	5	-	-	42	17	-	-	
	Staff	117	94	23	-	117	-	-	1	-	-	116	-	-	-	
	Total	422	364	58	-	117	286	19	10	-	-	181	187	44	-	
	IT Specialist															
	Junior Expert	29	26	3	-	-	29	-	-	-	-	-	19	10	-	
	First Expert	39	38	1	-	3	36	-	-	-	-	-	31	8	-	
	Supervisor	2	2	-	-	-	2	-	-	-	-	2	-	-	-	
	Senior Staff	10	8	2	-	3	7	-	-	-	-	4	6	-	-	
	Staff	8	8	-	-	8	-	-	-	-	-	6	2	-	-	
	Total	88	82	6	-	14	74	-	-	-	-	12	58	18	-	
	Dentist															
	Senior Expert	1	-	1	-	-	-	1	-	-	-	-	1	-	-	
	Junior Expert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total	1	-	1	-	-	-	1	-	-	-	-	1	-	-	
	Total Functional Employees	6,335	5,729	606	-	1,439	3,991	905	21	5	-	1,863	3,299	1,146	1	
Total DGT Employees		45,344	29,844	15,500	2	20,452	21,567	3,323	2,375	11,032	5	10,066	15,747	6,067	52	

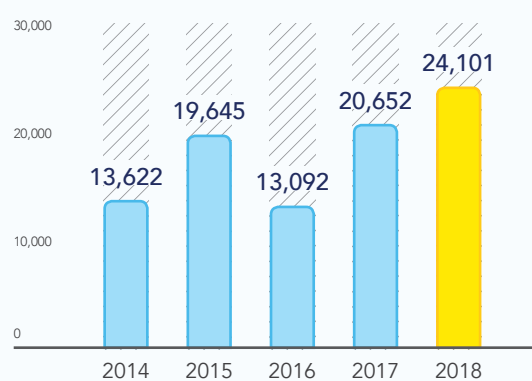
Source: Employee, Financial, and Assets Information System as of December 31, 2018

	Age									Placement						
	16-20	21-25	26-30	31-35	36-40	41-45	46-50	51-55	56-60	Suma- tera	Jawa	Kaliman- tan	Bali	Nusa Teng- gara	Sula- wesi & Maluku Utara	Papua Maluku
	-	-	-	-	-	-	-	-	1	-	1	-	-	-	-	-
	-	-	-	-	-	-	16	23	12	7	36	3	1	1	2	1
	-	-	-	-	-	36	363	142	38	108	353	39	14	16	39	10
	-	-	-	88	597	1,354	1,706	443	334	918	2,593	352	103	132	321	103
	-	-	-	88	597	1,390	2,085	608	385	1,033	2,983	394	118	149	362	114
	-	19	1,267	4,508	2,114	1,560	594	236	84	1,876	6,734	501	214	240	653	164
	1	187	160	146	18	4	6	3	2	135	240	44	13	20	59	16
	-	58	134	204	77	50	72	87	19	136	411	39	16	26	55	18
	7	197	93	90	11	2	1	-	1	80	230	22	12	13	33	12
	2,497	592	-	-	-	-	-	-	-	-	3,089	-	-	-	-	-
	26	594	163	129	36	8	-	-	-	-	956	-	-	-	-	-
	1,319	6,826	2,962	2,048	632	527	827	961	530	3,121	9,891	1,157	326	490	1,274	373
	-	-	26	168	229	283	69	6	2	105	587	30	18	14	24	5
	-	10	-	5	2	1	2	3	-	-	15	-	8	-	-	-
	-	159	159	36	4	2	1	-	-	79	221	14	11	10	23	3
	3,850	8,642	4,964	7,334	3,123	2,437	1,572	1,296	638	5,532	22,374	1,807	618	813	2,121	591
	3,850	8,642	4,964	7,422	3,720	3,827	3,657	1,904	1,023	6,565	25,357	2,201	736	962	2,483	705
	-	-	-	-	4	101	480	210	90	85	747	18	13	4	16	2
	-	-	1	9	591	796	368	21	4	211	1,376	89	38	20	48	8
	-	88	1,090	123	5	3	3	-	-	456	353	175	46	59	166	57
	-	-	-	197	89	52	17	1	-	32	299	13	2	4	6	-
	-	-	-	-	47	89	93	24	5	15	212	13	4	3	11	-
	-	-	359	663	162	25	11	3	-	267	647	127	43	36	86	17
	-	88	1,450	992	898	1,066	972	259	99	1,066	3,634	435	146	126	333	84
	-	-	-	-	-	8	9	2	-	4	13	-	1	-	1	-
	-	-	-	-	15	27	32	2	1	17	47	9	3	-	1	-
	-	-	55	47	10	5	3	1	-	42	39	17	1	5	15	2
	-	-	-	-	-	-	6	10	8	7	15	1	-	1	-	-
	-	-	-	36	8	-	14	4	2	4	48	9	-	-	3	-
	-	43	63	7	2	-	1	-	1	45	6	33	3	3	14	13
	-	43	118	90	35	40	65	19	12	119	168	69	8	9	34	15
	-	-	-	3	12	14	-	-	-	-	29	-	-	-	-	-
	-	-	3	29	7	-	-	-	-	-	39	-	-	-	-	-
	-	-	-	-	-	1	1	-	-	-	2	-	-	-	-	-
	-	-	-	6	2	2	-	-	-	-	10	-	-	-	-	-
	-	-	2	6	-	-	-	-	-	-	8	-	-	-	-	-
	-	-	5	44	21	17	1	-	-	-	88	-	-	-	-	-
	-	-	-	-	-	-	-	-	1	-	1	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	1	-	1	-	-	-	-	-
	-	131	1,573	1,126	954	1,123	1,038	278	112	1,185	3,891	504	154	135	367	99
	3,850	8,773	6,537	8,548	4,674	4,950	4,695	2,182	1,135	7,750	29,248	2,705	890	1,097	2,850	804

Total Employees, 2014—2018

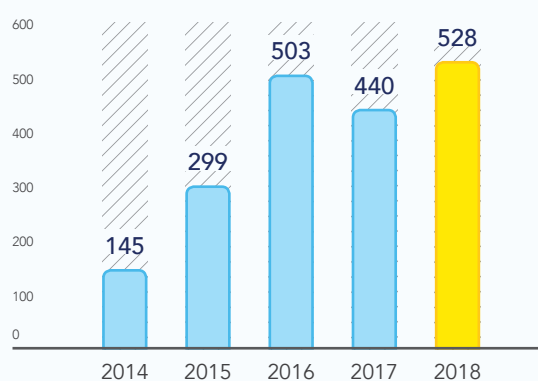


Number of Employees Participation in Training, 2014—2018

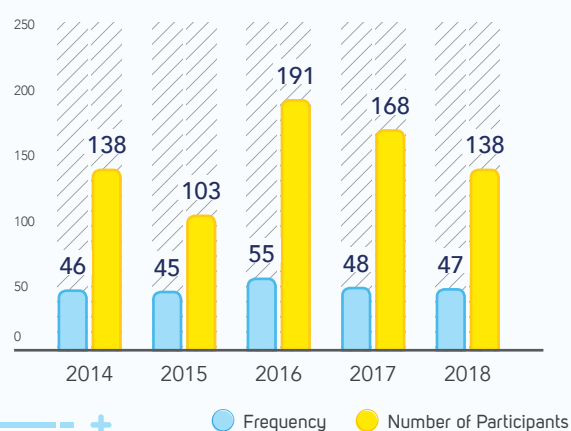


Notes: Trainings are organized by Financial Education and Training Agency

Number of Education Assignment, 2014—2018

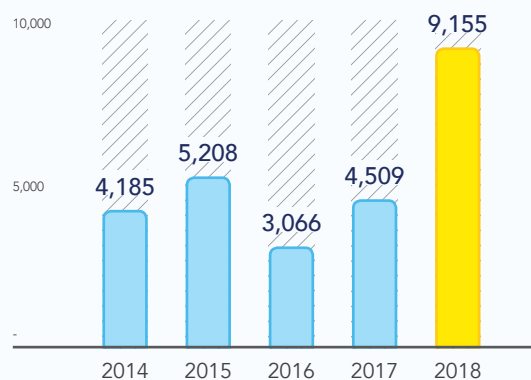


Overseas Short Courses, 2014—2018



Note: The above figures are the number of assignments issued in the respective years, not the number of staffs in education assignment.

Number of On-the-Job Training Participants, 2014—2018





The Government continues to encourage community participation in formal economic activities by making it more simple and **easier** for MSMEs taxpayers to comply with their tax obligations.



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Complaint Channels for Code of
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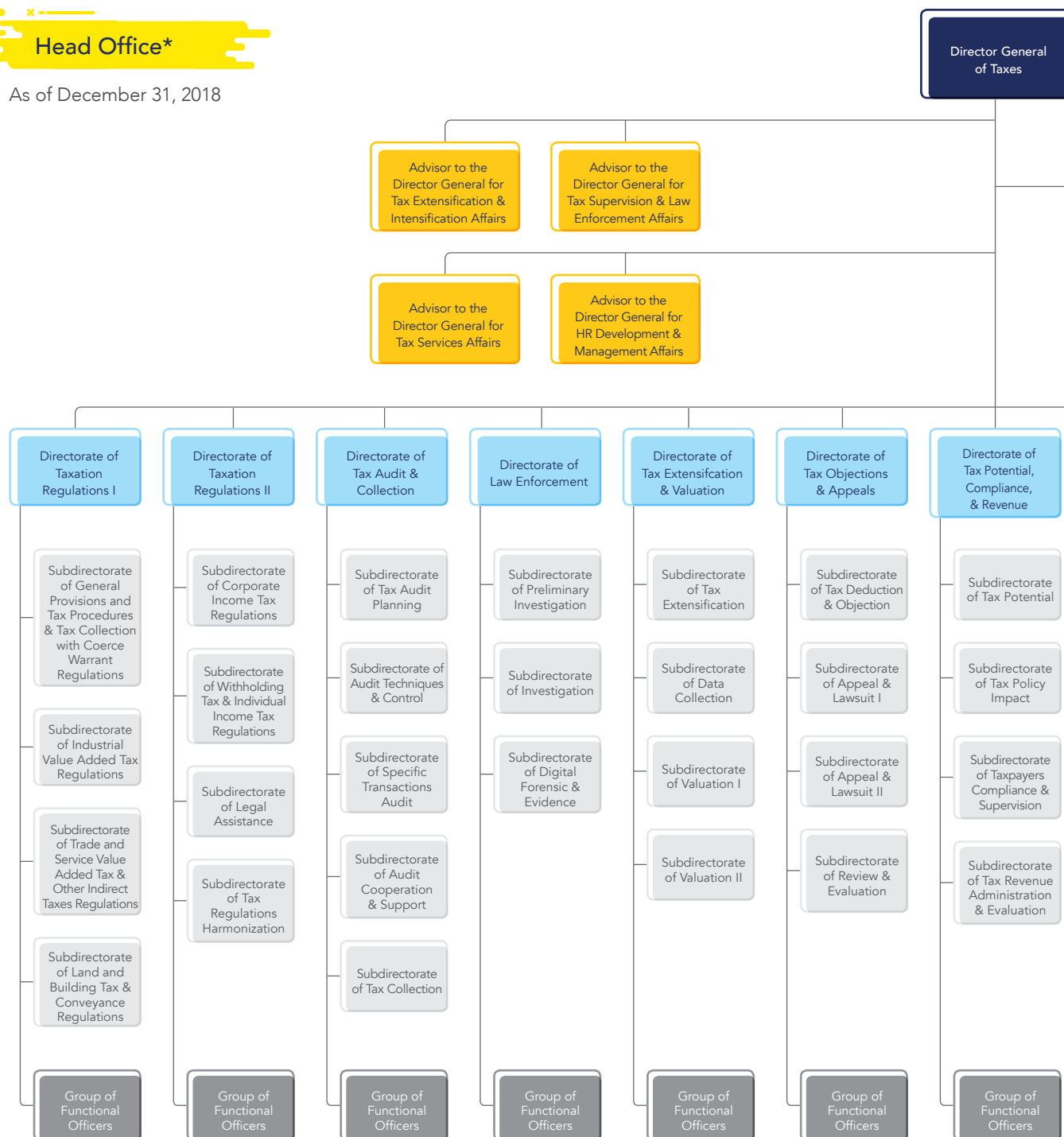
Social Media **224**

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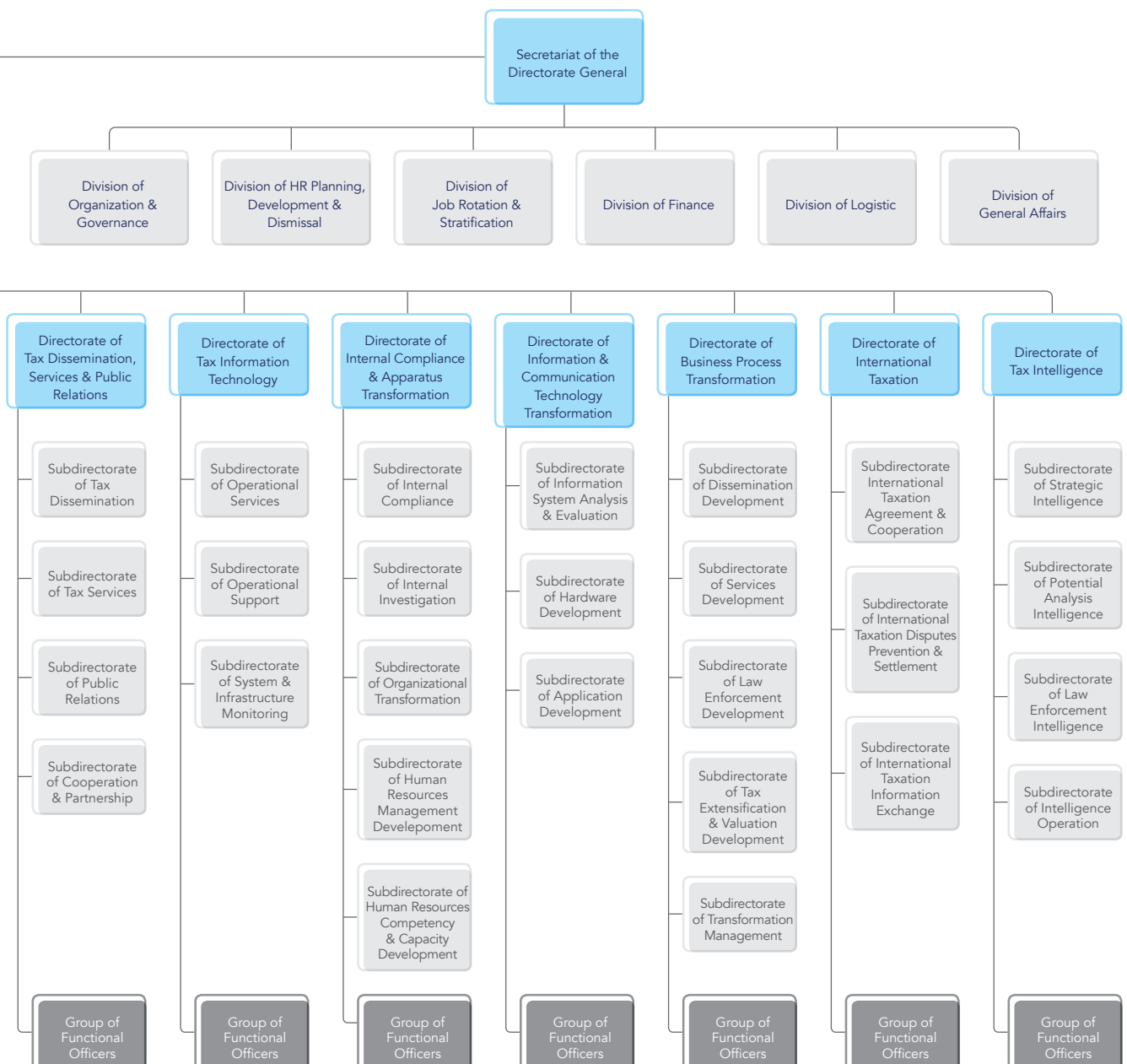
ORGANIZATION STRUCTURE

Head Office*

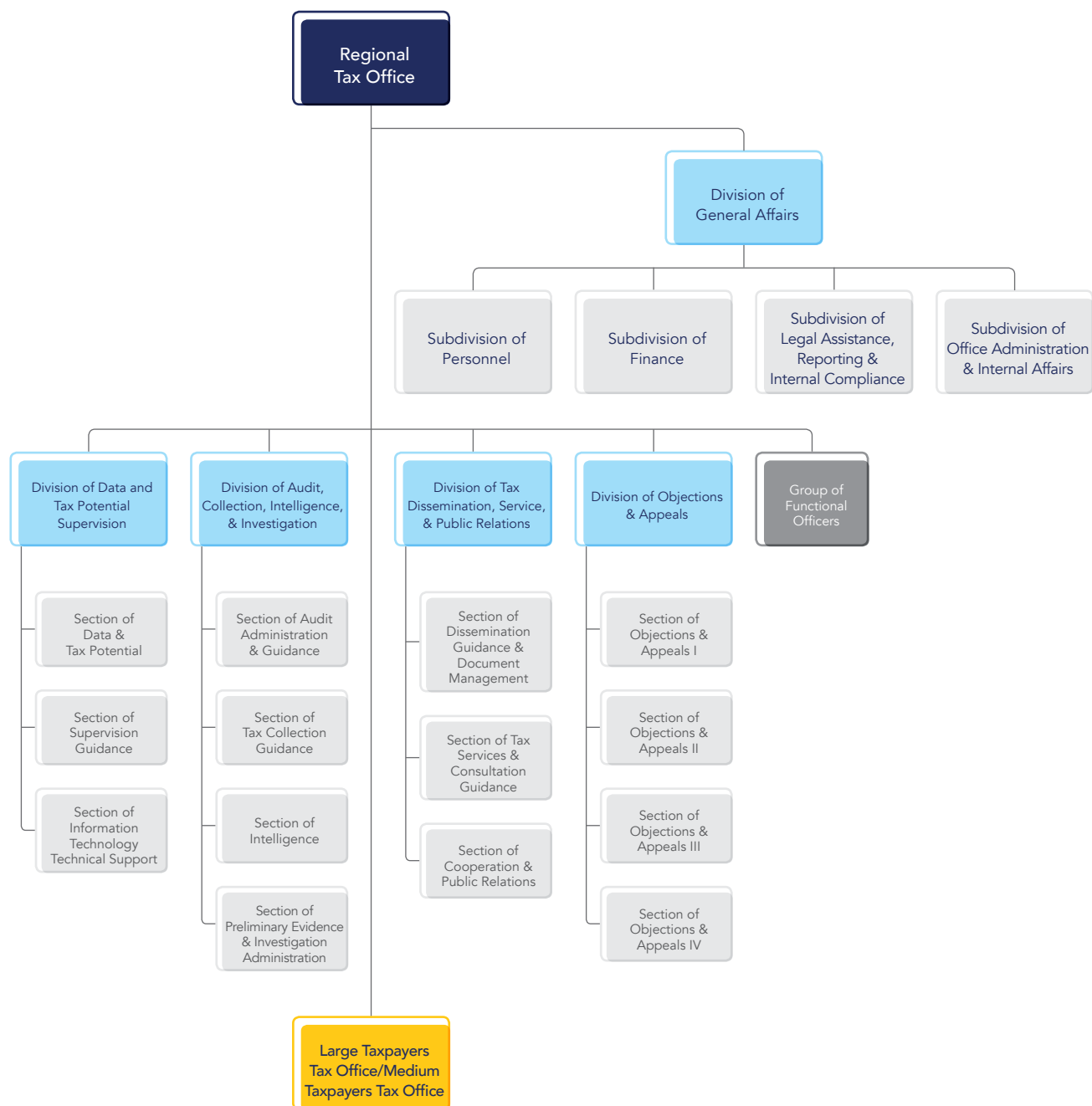
As of December 31, 2018



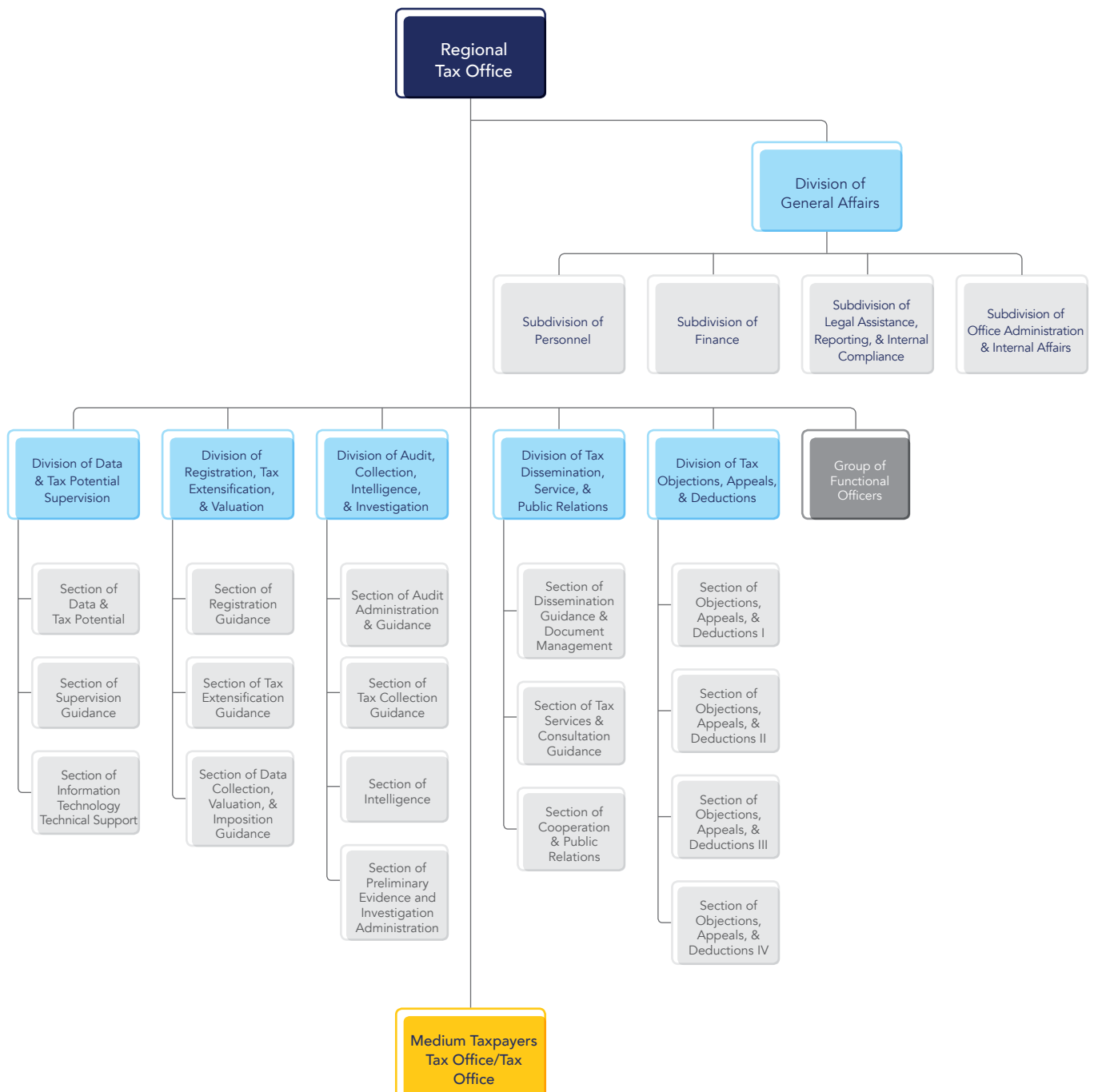
*) As of July 8, 2019, there was restructuring of Directorate of Tax Information Technology and Directorate of Information & Communication Technology Transformation into Directorate of Tax Data and Information and Directorate of Information and Communication Technology, as well as units under Directorate of Taxation Regulations I, Directorate of Taxation Regulations II, and Directorate of Tax Potential, Compliance, and Revenue.



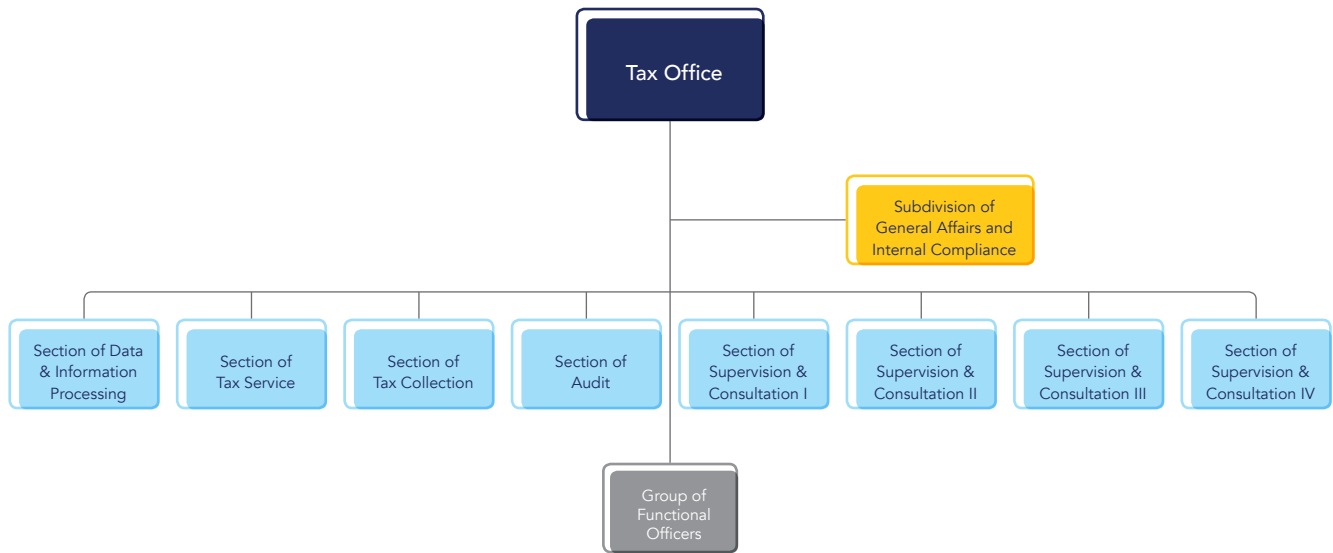
Large Taxpayers Regional Tax Office and Special Jakarta Regional Tax Office



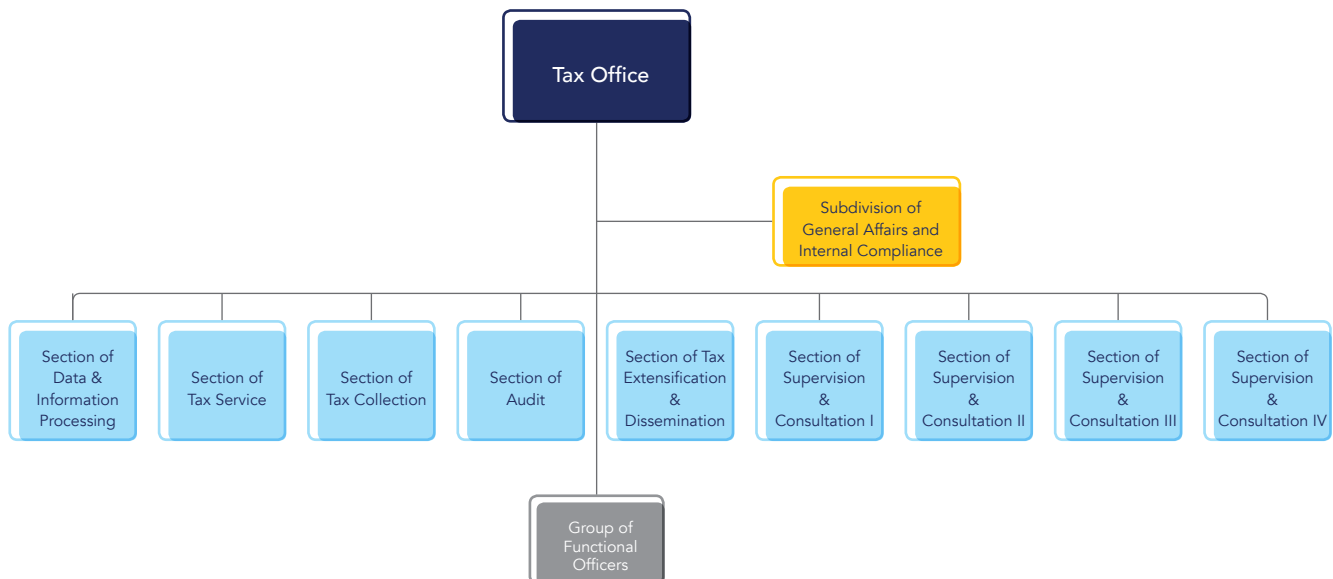
Regional Tax Office other than Large Taxpayers Regional Tax Office and Special Jakarta Regional Tax Office



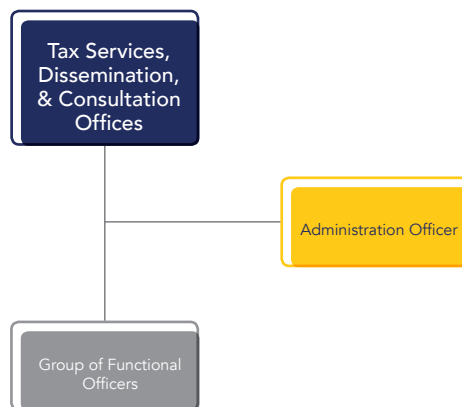
Large Taxpayers Tax Office and Medium Taxpayers Tax Office



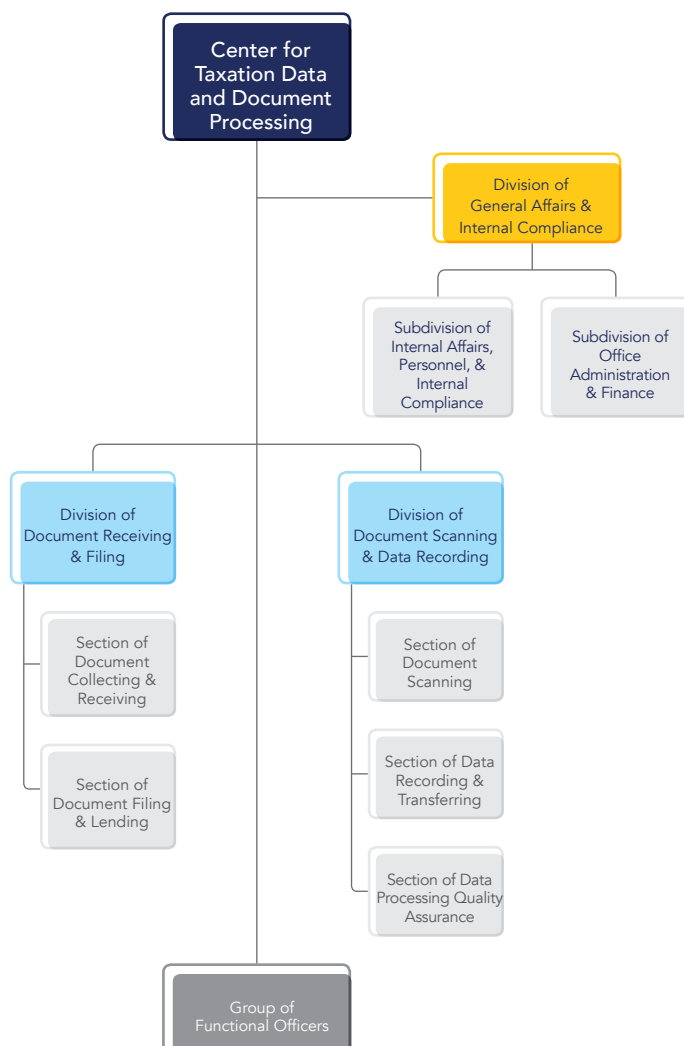
Tax Office



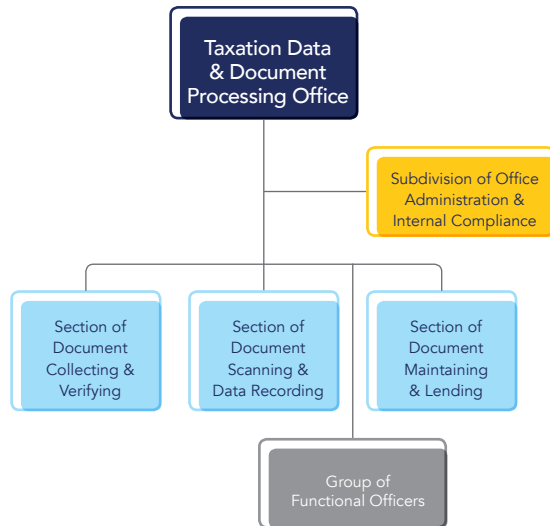
Tax Services, Dissemination, and Consultation Offices



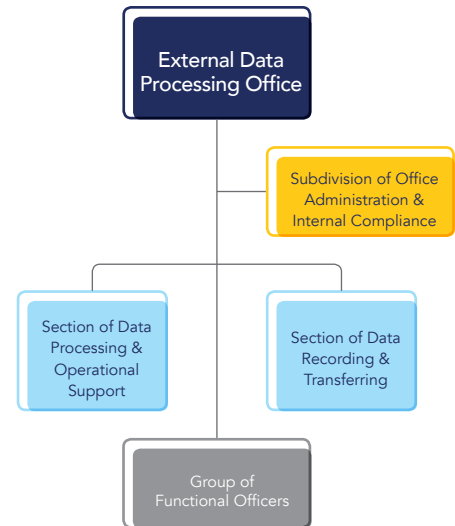
Center for Taxation Data and Document Processing



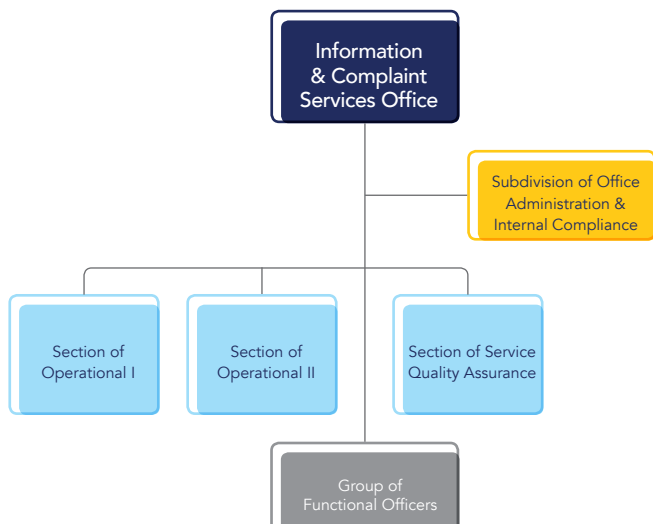
Taxation Data and Document Processing Office



External Data Processing Office*



Information and Complaint Services Office



*) As of July 8, 2019, External Data Processing Office will be transformed as Division of External Data Management in Directorate of Tax Data and Information.

TAX SERVICES COMPLAINT CHANNELS

x ———

Channels	Unit in Charge
Kring Pajak: Phone 1500200 Mobile phone (area code) 1500200 Facsimile (021) 5251245 Email pengaduan@pajak.go.id Website pengaduan.pajak.go.id	Information and Complaint Services Office
Mail or walk-in to: Directorate of Tax Dissemination, Services, and Public Relations, Mar'ie Muhammad Building Directorate General of Taxes Head Office, 16 th Floor Jalan Jenderal Gatot Subroto Number 40-42 Jakarta 12190	Directorate of Tax Dissemination, Services, and Public Relations

COMPLAINT CHANNELS FOR CODE OF CONDUCT AND DISCIPLINE VIOLATION

x ———

Channels	Unit in Charge
SIKKA Application of each employee Phone (021) 52970777 Email kode.etik@pajak.go.id Website pengaduan.pajak.go.id	Directorate of Internal Compliance & Apparatus Transformation (KITSDA)
Walk-in to: Directorate of KITSDA Mar'ie Muhammad Building Directorate General of Taxes Head Office, 20 th Floor Jalan Jenderal Gatot Subroto Number 40-42 Jakarta 12190	
Mail to: Director General of Taxes or Director of KITSDA	
Mail to head of vertical office	Regional Tax Offices or Tax Offices
Kring Pajak: Phone 1500200 Mobile phone (local area code) 1500200 Email pengaduan@pajak.go.id	Information and Complaint Services Office

SOCIAL MEDIA



DitjenPajakRI



DitjenPajakRI



@DitjenPajakRI



@ditjenpajakri



OFFICE ADDRESSES

Head Office

Mar'ie Muhammad Building

Jl. Jenderal Gatot Subroto No.40-42,
Jakarta Selatan 12190
Ph. (021) 5250208, 5251609, 5262880
Fax. (021) 5251245

Large Taxpayers RTO

Gedung Radjiman Wedyodiningrat
Jl. Jenderal Sudirman Kav.56
Jakarta Selatan 12190
Ph. (021) 22775100
Fax. (021) 22775103

LTO I

Gedung Radjiman Wedyodiningrat
Jl. Jenderal Sudirman Kav.56
Jakarta Selatan 12190
Ph. (021) 22775100
Fax. (021) 22775089

LTO II

Gedung Radjiman Wedyodiningrat
Jl. Jenderal Sudirman Kav.56
Jakarta Selatan 12190
Ph. (021) 22775100
Fax. (021) 22775078

LTO III

Gedung Radjiman Wedyodiningrat
Jl. Jenderal Sudirman Kav.56
Jakarta Selatan 12190
Ph. (021) 22775100
Fax. (021) 22775088

LTO IV

Gedung Radjiman Wedyodiningrat
Jl. Jenderal Sudirman Kav.56
Jakarta Selatan 12190
Ph. (021) 22775100
Fax. (021) 22775058

Special Jakarta RTO

Menara Mandiri II Lt.2 dan 3
Jl. Jenderal Sudirman Kav.54-55
Jakarta Selatan 12190
Ph. (021) 5264888
Fax. (021) 5266003, 5266005

Foreign Investment I TO

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

Foreign Investment II TO

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

Foreign Investment III TO

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

Foreign Investment IV TO

Jl. TMP Kalibata,
Jakarta Selatan 12760
Ph. (021) 79192211, 79192111
Fax. (021) 79192424

Foreign Investment V TO

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

Foreign Investment VI TO

Jl. TMP Kalibata,
Jakarta Selatan 12760
Ph. (021) 79196742, 7974514
Fax. (021) 7974516

Public Listed Company TO

Gedung Radjiman Wedyodiningrat
Jl. Jenderal Sudirman Kav.56
Jakarta Selatan 12190
Ph. (021) 22775100
Fax. (021) 22775063

Permanent Establishment & Expatriate TO

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

Oil & Gas Sector TO

Jl. TMP Kalibata,
Jakarta Selatan 12760
Ph. (021) 79194783, 79194831
Fax. (021) 79194852

Aceh RTO

Jl. Tgk Chik Ditiro, GKN Gd. B,
Banda Aceh 23241
Ph. (0651) 33254, 31274
Fax. (0651) 33255

Banda Aceh TO

Jl. Tgk. H. M. Daud Beureueh No. 20,
Banda Aceh 23123
Ph. (0651) 28246, 28060
Fax. (0651) 22145

Meulaboh TO

Jl. Imam Bonjol No. 56, Seuneubok,
Meulaboh
Ph. (0655) 7551029
Fax. (0655) 7551026

Tapaktuan TO

Jl. T. Ben Mahmud No.26,
Lhok Keutapang, Tapaktuan 23718
Ph. (0656) 323598-99
Fax. (0656) 21049

Aceh Besar TO

Jl. Tgk. H.M Daud Beureueh No.53 Kuta
Alam, Banda Aceh 23123
Ph. (0651) 7317032, 7317275
Fax. (0651) 8012779

Bireuen TO

Jl. Medan - Banda Aceh, Cot Gapu, Kota Juang
Kab. Aceh, Bireuen 24251
Ph. (0644) 5353054
Fax. (0644) 5353052

Subulussalam TO

Jl. Teuku Umar No. 63, Subulussalam
Selatan, Simpang Kiri, Aceh
Ph. (0627) 31525
Fax. (0627) 31757

Lhokseumawe TO

Jl. Merdeka No. 146, Banda Sakti,
Lhokseumawe 24312
Ph. (0645) 43027, 46565
Fax. (0645) 43191

Langsa TO

Jl. Jend. Ahmad Yani No. 105, Langsa
Ph. (0641) 21022, 22765
Fax. (0641) 23691

Sigli TSDCO

Jl. Prof A. Majid Ibrahim Km.114, Tijue
Sigli, Aceh
Ph. (0653) 7000336
Fax. (0653) 25362

Calang TSDCO

Jl. Pinto Sa Dalam Kuala Meurisi, Calang,
Aceh Jaya, Aceh
Ph. (0654) 2210243
Fax. (0654) 2210243

Rimba Raya TSDCO

Jl. Bandara Rembele Simpang Tiga
Redelong Desa Wih Pesam,
Bener Meriah, Aceh
Ph. (0643) 8001022
Fax. (0643) 8001033

Blangpidie TSDCO

Jl. Sentral No.4, Desa Pasar, Blang Pidie,
Aceh-23764
Ph. (0659) 91611
Fax. (0659) 93359

Kutacane TSDCO

Jl. Iskandar Muda No. 10, Kutacane Lama,
Babussalam, Aceh Tenggara, Aceh
Ph. (0629) 21612
Fax. (0629) 21164

Sabang TSDCO

Jl. Tinjau Alam No.6, Aneuk Laot, Sabang,
Aceh 23512
Ph. (0652) 21378
Fax. (0652) 21378

Sukamakmur TSDCO

Jl. Paduka Yang Mulia Presiden Soekarno,
Kel. Ujong Fatimah, Kec. Kuala, Nagan
Raya, Aceh, 23661
Ph. (0655) 7141003
Fax. (0655) 7141003

Karang Baru TSDCO

Jl. Iskandar Muda No. 4,
Kuala Simpang, Aceh
Ph. (0641) 31261
Fax. (0641) 332344

Sinabang TSDCO

Jl. Tgk. Diujung No.45, Desa Amiria
Bahagia, Simeulue Timur
Ph. (0656) 323598-99
Fax. (0656) 21049

Lhoksukon TSDCO

Jl. Medan-Banda Aceh No. 16, Geumata,
Lhoksukon, Aceh Utara
Ph. (0645) 31720
Fax. (0645) 31720

Takengon TSDCO

Jl. KL Yos Sudarso No. 183
Blang Kolak II, Takengon, Aceh 24513
Ph. (0643) 23782
Fax. (0645) 21062

Blangkejeren TSDCO

Jl. Blangkejeren-Kutacane No.74,
Blangkejeren, Aceh
Ph. (0641) 21759
Fax. -

Aceh Singkil TSDCO

Jl. Utama No. 35, Desa Pulo Sarok,
Singkil, Aceh 23785
Ph. (0658) 20165
Fax. (0627) 20165

Sumatera Utara I RTO

Jl. Sukamulia No.17A Lantai 7, Kel. Aur,
Kec. Medan Maimun Medan 20151
Ph. (061) 4538833
Fax. (061) 4538340

Medan MTO

Jl. Sukamulia No.17A, Lantai 2, Aur,
Medan 20151
Ph. (061) 4559763, 4512821
Fax. (061) 4561040

Medan Timur TO

Jl. Sukamulia No.17A, Lantai 4, Aur,
Medan 20151
Ph. (061) 4513284
Fax. (061) 4570165

Medan Petisah TO

Jl. Asrama No. 7A, Kec. Medan Helvetia,
Medan 20123
Ph. (061) 8467951
Fax. (061) 8467744

Medan Barat TO

Jl. Asrama No.7A,
Medan 20123
Ph. (061) 8467967, 8454509
Fax. (061) 8467439

Medan Polonia TO

Jl. Sukamulia No.17A, Lantai 5, Aur,
Medan 20151
Ph. (061) 4529353
Fax. (061) 4529343

Binjai TO

Jl. Jambi No.1, Rambung Barat,
Binjai Selatan
Ph. (061) 8820407
Fax. (061) 8829724

Medan Belawan TO

Jl. K.L. Yos Sudarso Km. 8,2,
Tanjung Mulia, Medan
Ph. (061) 6642764, 6642763
Fax. (061) 6642764

Medan Kota TO

Jl. Sukamulia No.17A, Lantai 3, Aur,
Medan 20151
Ph. (061) 4529379
Fax. (061) 4529403

Lubuk Pakam TO

Jl. Diponegoro No.30A GKN I Lt. II & IV,
Medan 20152
Ph. (061) 4564697
Fax. (061) 4564724

Sumatera Utara II RTO

Jl. Kapten M.H. Sitorus No. 2,
Pematang Siantar 21116
Ph. (0622) 27388, 27594, 27483
Fax. (0622) 432466

Tebingtinggi TO

Jl. Mayjen Sutoyo No.32,
Tebingtinggi 20633
Ph. (0621) 22498, 22788
Fax. (0621) 24951

Pematang Siantar TO

Jl. Dahlia No.12,
Pematang Siantar 21113
Ph. (0622) 22856
Fax. (0622) 24465

Balige TO

Jl. Somba Debata, Komp. Ruko Ganda Uli,
Balige 22315
Ph. (0632) 21758, 21759
Fax. (0632) 21756

Tanjung Balai TSDCO

Jl. Cokroaminoto No. 79,
Tanjung Balai 21316
Ph. (0623) 92070
Fax. (0623) 94293

Perdagangan TSDCO

Jl. Sudirman No. 293 Perdagangan,
Simalungun 21184
Ph. (0622) 697848
Fax. (0622) 697013

Pandan TSDCO

Jl. Padang Sidempuan-Sibolga Km. 3,8
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*) No longer operating as of July 2019

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