



CONTINUOUS DEVELOPMENT OF ORGANIZATIONAL CAPACITY

through Strengthening the Governance of
Taxation Data and Information Technology



ANNUAL
REPORT
2019

CONTINUOUS DEVELOPMENT OF ORGANIZATIONAL CAPACITY

through Strengthening the Governance of Taxation Data and
Information Technology

Data and information technology no longer plays a supporting role in tax revenue collection. Mastery of data and information technology takes center stage in tax reform. Directorate General of Taxes (DGT) believes that utilization of integrated information technology and data will reduce the cost of compliance, improve taxpayer compliance, and ultimately increase Indonesia's tax ratio.

Keeping abreast of the fourth industrial revolution, DGT has begun to demonstrate a strong commitment to the importance of data and information technology for the last few years. In 2016, DGT worked to collect data from taxpayers that had not been reported in Annual Tax Returns through the Tax Amnesty program. The implementation of Tax Amnesty in Indonesia is one of the most successful tax amnesty programs in the world, which managed to collect 1,030,014 Assets Declaration Letter and redemption money of Rp114.54 trillion. To complement and test the data, the Government issued Government Regulation in Lieu of Law No. 1 of 2017 concerning Access to Financial Information for Tax Purposes which was subsequently passed into law through the enactment of Law No. 9 of 2017. Based on this law, DGT successfully retrieved more data both from inside and outside the country.

In addition to those data strengthening initiatives, DGT also continuously strives to improve the reliability of its information technology. In 2018, the government issued Presidential Regulation No. 40 of 2018 concerning Renewal of Tax Administration System which mandated DGT to update its information technology system. The renewal is particularly expected to build a strong, reliable, and accountable tax institution which has an effective and efficient business process.

Taking into account environmental dynamics, 2019 was a momentum year for DGT to strengthen its data governance and information technology. Through the stipulation of Minister of Finance Regulation No. 87/PMK.01/2019 concerning Amendments to Minister of Finance Regulation No. 217/PMK.01/2018 concerning the Organization and Procedures of Ministry of Finance, DGT established two new directorates, namely Directorate of Taxation Data and Information (TDI) and Directorate

of Information and Communication Technology (ICT) as part of its organizational restructuring. TDI Directorate is responsible for data governance policy formulation, internal and external data management, data analysis, as well as development of taxpayer compliance risks management and data science. Meanwhile, ICT Directorate is in charge of formulating information system governance policies, developing tax systems and tax supporting systems, managing infrastructure and information system security, as well as information system monitoring and services.

Amid the rising number of taxpayers and tax revenue targets that are not in line with employee growth, DGT is expected to be able to map taxpayer risks so that they could set up a priority scale for supervision. Starting in 2014, through the Ministry of Finance's Organizational Transformation program and refined through the establishment of strategic initiatives in 2015—2019 DGT Strategic Plan, DGT has begun to develop a risk-based taxpayer compliance management model or Compliance Risk Management (CRM). It can be described as a comprehensive risk management process which includes identification, mapping, modeling, and mitigation of risks and evaluation so that it becomes a systematic, measurable, and objective framework. There are two important achievements regarding CRM development in 2019, namely the establishment of a structural unit to support CRM management in TDI Directorate, and nation-wide CRM implementation for the function of tax extensification, supervision, audit, and collection. These accomplishments become the foundation that drives DGT towards a more massive CRM development in the future in order to boost taxpayer compliance.

The Renewal of Tax Administration System started a new chapter with the appointment of a Procurement Agent based on Minister of Finance Decree No. 939/KMK.03/2019. The Procurement Agent is the party responsible for carrying out procurement through international tenders for the Core Tax System Integrator. In addition to updating the core tax system, in 2019 DGT has also developed a service business process that focuses on the utilization of information technology through 3C (Click-Call-Counter) program. In this program, the priority channel for tax service is *Click* or via website. The second channel that is expected to be the next choice is *Call* or through Kring Pajak 1500200 contact center. The face-to-face service at the tax offices or *Counter* is the last option for DGT and taxpayers' interactions.

With the past and current strengthening of data governance and information technology, DGT expects to become an organization that is managed based on data (data-driven organization). DGT's decisions are based on an analysis supported by various data. Being a data-driven organization is not just about leveraging on sophisticated information technology. Most importantly, data and analysis become an inherent part of DGT's strategy, systems, processes and organizational culture.



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2019 **SNAPSHOT**



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Awards	20
Certification	25



Being a data-driven organization is not just about leveraging on sophisticated information technology. Most importantly, **data and analysis become an inherent part of DGT's strategy, systems, processes and organizational culture.**



REVENUE ¹

Tax revenue

Rp1,332.66 trillion
or 84.48% of target

Tax revenue growth

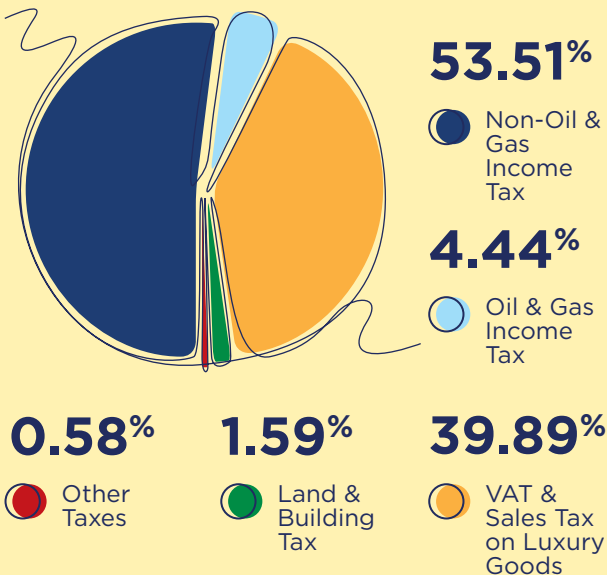
1.47%

including Oil & Gas
Income Tax

1.99%

excluding Oil & Gas
Income Tax

Structure of tax revenue by type

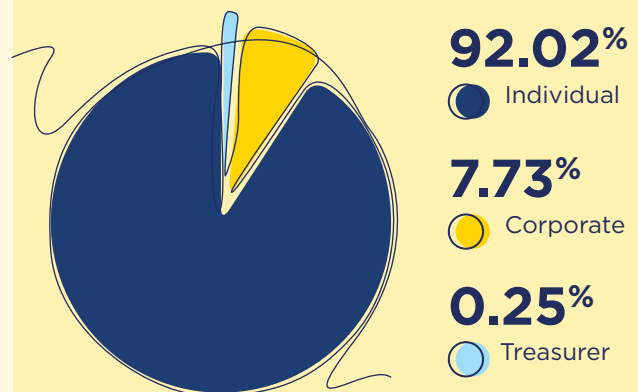


TAXPAYERS ²

Total

45,950,440 taxpayers

Structure of taxpayers by type



PERFORMANCE HIGHLIGHTS

ANNUAL INCOME TAX RETURN SUBMISSION ³

73.06%

Compliance ratio of annual income tax return submission

e-Filing users

10,580,475 taxpayers

grew by 15.60% from 2018

e-SPT (e-Tax Return) users

469,172 taxpayers

dropped by -35.13% from 2018

e-Form users

797,772 taxpayers

grew by 2.5 times from 2018

SERVICE & DISSEMINATION ⁴

Customer satisfaction index

4.45

(out of 5)

Tax information dissemination effectiveness index

81.40

(out of 100)

Percentage of answered calls by contact center Kring Pajak 1500200

98.09%

answered

rose 2.11% over 2018

2019

LAW ENFORCEMENT

Revenues from tax audit and collection

Rp58.56 trillion

Audit coverage ratio

1.58%

Tax arrears collection

Rp16.64 trillion

Brief of evidence in tax investigation

144 case files

Imprisonment (Gijzeling)

18 actions

TAX DISPUTES

Settlement of objection, correction, remission, and cancellation requests

167,439 requests

Appeals submitted by taxpayers

10,346 requests

Lawsuits filed by taxpayers

2,028 requestsPUBLIC RELATIONS ⁵

Public relations effectiveness index

85.82
(out of 100)Total access to www.pajak.go.id**6,820,882** sessions**15,156,279** pageviews

Social media activities

**1,562**

tweets

**163**

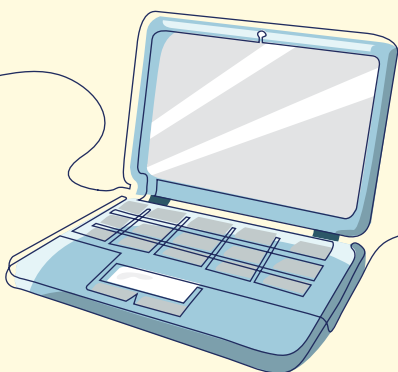
posts

**43**

videos

**328**

posts



GOOD GOVERNANCE ⁶**Organizational Performance Index**

102.63% “Meet the Expectation” category

Government performance accountability score

AA “Satisfactory” category

Organizational Fitness Index

81 “Agile” category

went up 11 points over 2017

HUMAN RESOURCES ⁷**Education and training**

55 trainings attended by 36,768 employees

Scholarship programs

790 employees

Percentage of the total employees have met the training hours standard

93.47%

Workload

64,307,827 working hours

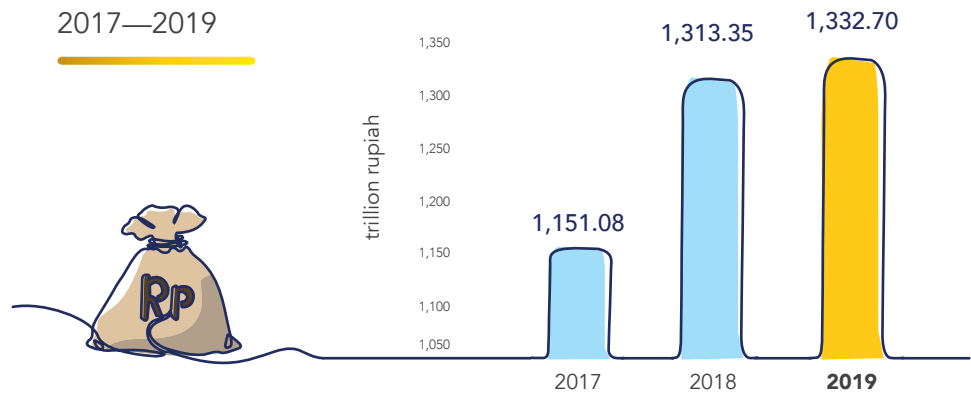
dropped by 5.4% from 2018

Notes:

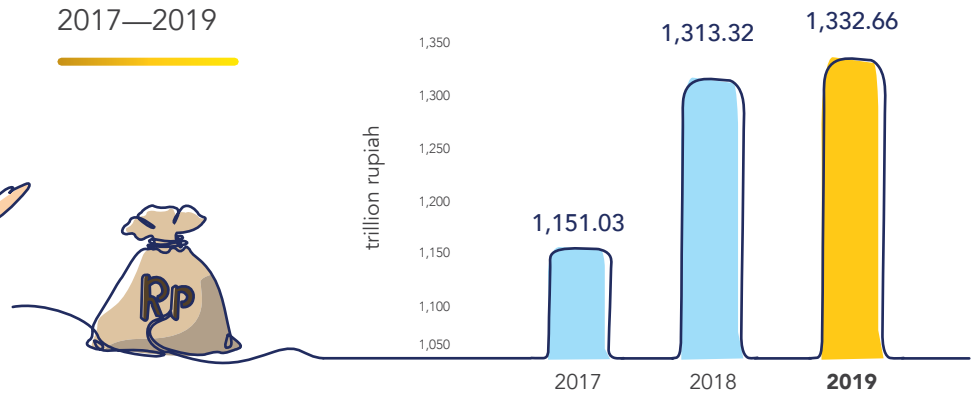
1. Revenue data is retrieved from DGT Financial Statements 2019 (Audited).
2. Number of taxpayers data is provided by Directorate of Taxation Data and Information on December 31, 2019.
3.
 - Compliance Ratio is a comparison between total Annual Income Tax Returns received as of December 31, 2019 and total taxpayers obliged to submit Annual Income Tax Return on January 1, 2019.
 - Compliance ratio data of Annual Income Tax Returns submission is retrieved from the Compliance Dashboard on February 25, 2020.
 - Number of e-SPT (e-Tax Return), e-Filing, and e-Form users data is provided by Directorate of Taxation Data and Information, as of December 31, 2019
4.
 - Customer satisfaction index data is based on 2019 Ministry of Finance Customer Satisfaction Survey.
 - Tax information dissemination effectiveness index data is based on 2019 DGT Customer Satisfaction and Tax Dissemination and Public Relations Effectiveness Survey.
5. Public relations effectiveness index data is based on 2019 DGT Customer Satisfaction and Tax Dissemination and Public Relations Effectiveness Survey.
6.
 - Organizational Performance Index data is based on 2019 DGT Performance Report.
 - Performance accountability of government institution implementation score data is based on 2019 Evaluation Report on the Implementation of Performance Accountability System for Government Institutions (DGT), submitted by the Inspectorate General of Ministry of Finance.
 - Organizational fitness index data is based on the 2019 Organizational Health Assessment Report published by Bureau of Organization and Governance of the Ministry of Finance. The data comparison was carried out against 2017's index because in 2018 a similar assessment was not conducted.
7.
 - Education and training for employees are held by Financial Education and Training Agency.
 - Scholarship programs are programs for employees to undertake formal education at 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 September 3, 2020
 - Workload data is based on 2020 DGT Workload Analysis Report, submitted to Ministry of Finance. The number excludes the working hours of interns. The workload analysis in 2018 excludes working hours of interns, which was 67,995,950 hours in total.

FINANCIAL HIGHLIGHTS

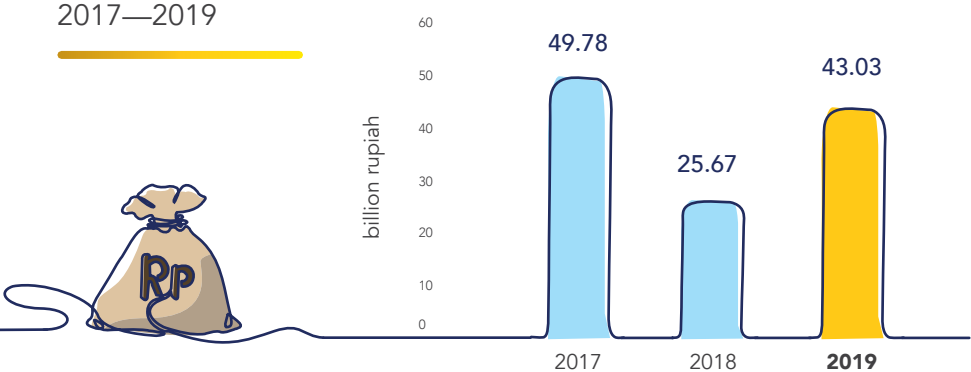
**DGT Revenue,
2017—2019**



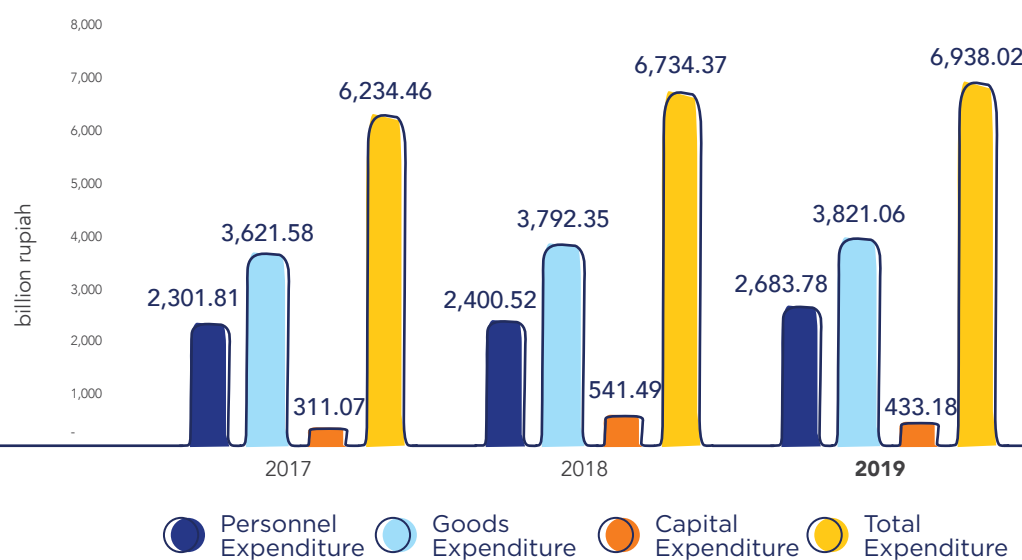
**Tax Revenue,
2017—2019**



**Non-Tax Revenue,
2017—2019**



DGT Budget Expenditure, 2017—2019



Source: DGT Financial Statements 2017—2019 (Audited)

DGT Balance Sheet, 2017—2019

Description	December 31, 2019 (Rp)	December 31, 2018 (Rp)	December 31, 2017 (Rp)
Assets			
Current Assets	28,078,950,880,046	27,328,146,180,659	26,723,372,549,600
Fixed Assets	38,665,394,422,899	37,462,975,636,990	37,611,572,423,959
Long-Term Receivables	10,911,452	-	37,241,243
Other Assets	191,397,905,326	148,332,125,951	157,524,220,326
Total Assets	66,935,754,119,723	64,939,453,943,600	64,492,506,435,128
Liabilities			
Short-Term Liabilities	28,161,213,980,958	24,619,816,889,275	17,263,042,737,946
Equity	38,774,540,138,765	40,319,637,054,325	47,229,463,697,182
Total Liabilities and Equity	66,935,754,119,723	64,939,453,943,600	64,492,506,435,128

Source: DGT Financial Statements 2017—2019 (Audited)

EVENT HIGHLIGHTS



Jan
7



Jan
22—23



Jan
23



Jan
25

JANUARY

7 Minister of Finance Sri Mulyani Indrawati and Governor of Bank Indonesia Perry Warjiyo signed a MoU regarding partnership in the utilization and integrated monitoring of data and/or information on foreign exchange related to export and import activities through Real-Time Integrated Foreign Exchange Monitoring Information System. This system will integrate export and import data from Directorate General of Customs and Excise and TIN data from DGT, with export and import data from the financial transaction messaging system and foreign exchange banks. The event took place at Djuanda Hall of Ministry of Finance, Jakarta.

22—23 The first DGT 2019 Board of Executives Meeting was held at DGT Head Office in Jakarta. The objectives were to evaluate 2018 tax revenue and to coordinate the implementation of 2019 tax revenue strategy. Minister of Finance Sri Mulyani Indrawati attended the meeting to brief and to bestow appreciation certificates to several head of tax offices whose units performed well in securing 2018 tax revenue.

23 Minister of Finance Sri Mulyani Indrawati inaugurated 21 Primary High Officials. There were 18 officials who were appointed to hold the positions of Primary High Officials in DGT. The event took place at Djuanda Hall of Ministry of Finance, Jakarta.

25

Director General of Taxes Robert Pakpahan and President Director of IDX Inarno Djajadi, signed a MoU on Partnership to Improve the Quality of Tax Services. As part of the MoU implementation, on the same day, a Partnership Agreement on Data Utilization through Financial Report Submission System Based on Extensible Business Reporting Language (XBRL) was also signed. XBRL is an electronic communication standard that has been globally recognized for the transmission and exchange of business information so as to increase the efficiency and speed of data processing that can support information analysis process and quality. The event took place at the Main Hall of Indonesia Stock Exchange (IDX), Jakarta.

FEBRUARY

11

DGT launched a Taxpayer Status Confirmation information application (iKSWP) which can be accessed through DJP Online. The iKSWP application can be used for three types of services, namely taxpayer status confirmation, issuance of Tax Clearance Certificate, and issuance of Certificate of Domicile as requirement for Domestic Tax Subjects to claim tax treaty benefits.

MARCH

3 DGT held Spectaxcular 2019, a campaign event with the theme "Tax, pay via e-Billing, report via e-Filing", during a car free day in Hotel Indonesia Roundabout area, Jakarta. Minister of Finance Sri Mulyani Indrawati was also present to enliven the event which was packed with various interesting activities. Similar events were also held by RTOs across multiple regions in Indonesia.

13—14 DGT organized a National Tax Seminar with the theme Building Tax Compliance through Sustainable Research at DGT Head Office, Jakarta. The seminar featured a series of programs including the publication of several research results from the papers of Call for Paper 2018 event, panel discussions, and speeches from DGT internal and external parties. The event was concluded with the awarding to the best paper winners by Deputy Minister of Finance Mardiasmo.

26 DGT collaborated with PT Pos Indonesia (Persero) in utilization of tax and postal services, marked with the MoU signing by Director General of Taxes Robert Pakpahan and President Director of PT Pos Indonesia (Persero) Gilarsi W. Setijono at Main Post Office Jakarta.

APRIL

30 The signing of the Partnership Agreement on the Development of Micro, Small and Medium Enterprises (MSMEs) through the Business Development Services (BDS) Program. The signing was carried out by Director General of Taxes Robert Pakpahan and the heads of 27 agencies consisting of the Employers' Association of Indonesia, 21 State-Owned Enterprises (SOEs), Financial Education and Training Agency of Ministry of Finance, Deputy for Business Restructuring of Ministry of Cooperatives and SMEs, Directorate General of Informatics Applications, Ministry of Communication and Informatics, Faculty of Economics and Business, University of Indonesia (FEB UI), and Real Estate Indonesia; and also witnessed by the Minister of Finance Sri Mulyani Indrawati. The event was held at the DGT Head Office, Jakarta.

MAY

9 Indonesian Government ratified tax information exchange agreement between Indonesia and the Bahamas, as stated in Presidential Regulation No. 29 of 2019.





Jun
14



Jun
26



Jul
3



Jul
8



Jul
15

JUNE

14 Minister of Finance Sri Mulyani Indrawati inaugurated 22 Primary High Officials and 477 Administrators at Dhanapala Hall, Ministry of Finance in Jakarta.

There were five DGT officials who were appointed to hold Primary High Official positions, namely Budi Susanto as the Head of Special Jakarta RTO, Lindawaty as the Head of Sumatera Barat and Jambi RTO, Eddi Wahyudi as the Head of Bengkulu and Lampung RTO, Erna Sulistyowati as the Head of the Jakarta Barat RTO, and Aim Nursalim Saleh as Head of Jakarta Selatan I RTO. In addition, 151 DJP officials were appointed to serve as Administrators.

26 The Government issued Government Regulation No. 45 of 2019 which regulates the provision of super deduction incentives for business owners and industry players who carry out vocational activities. In addition, the regulation also regulates the super deduction incentive policy for research and development activities and investment allowance incentives for labor-intensive industries that have strategic values for the national economy.

JULY

3 MoU signing between Ministry of Law and Human Rights and Ministry of Finance, Ministry of Energy and Mineral Resources, Ministry of Agriculture, Ministry of Cooperatives and SMEs, and Ministry of Agrarian Affairs and Spatial Planning/Land Agency on Strengthening and Utilization of Beneficiary Database (Beneficial Ownership) in Crime Prevention for Corporations, held at The Sultan

Hotel, Jakarta. Following the MoU, Directorate General of General Law Administration of Ministry of Law and Human Rights and DGT also signed a partnership agreement on the same day.

8 Minister of Finance Sri Mulyani Indrawati inaugurated eight Primary High Officials of Ministry of Finance, at DGT Head Office, Jakarta. There were two DGT officials who were appointed, namely R. Dasto Ledyanto as Director of Taxation Data and Information and Iwan Djuniardi as Director of Information and Communication Technology.

Minister of Finance Sri Mulyani Indrawati inaugurated the establishment of two new directorates in DGT, namely Directorate of Taxation Data and Information and Directorate of Information and Communication Technology. The formation of these two units is regulated in Minister of Finance Regulation No. 87/PMK.01/2019.

15 Minister of Finance Sri Mulyani Indrawati led the flag ceremony as the main agenda in 2019 Tax Day commemoration. Featuring the theme "Supporting Tax Reform Together", the commemoration event also included other activities, such as awarding of tax figures by Minister of Finance, screening of Tax Reform History documentation, BDS Fair, book review, as well as literary and music performances. The event was held at DGT Head Office Field, Jakarta.

16 DGT, Directorate General of Fiscal Balance (DGFB), and seven local governments signed a partnership agreement regarding the optimization of state and local tax collection. The signing was carried out by Director of Tax Potential, Compliance, and Revenue of DGT Yon Aرسال, Director of Regional Revenue and Financial Capacity of DGFB Ria Sartika Azahari, as well as officials from Batam City, Bitung City, Denpasar City, Jayapura City, Makassar City, South Tangerang City, and Yogyakarta City. It took place in DGFB Radius Prawiro Building, Jakarta.

AUGUST

12 Indonesian Government ratified tax information exchange agreement between Indonesia and San Marino, as stated in Presidential Regulation No. 54 of 2019.

19—20 The second 2019 DGT Board of Executives Meeting was held at DGT Head Office, Jakarta. Some of the topics discussed at the meeting were data management, information technology development, and utilization of financial data.

28 Signing of Partnership Agreement between DGT and Human Resources Development Agency of Ministry of Home Affairs regarding competency development for State Civil Servants to increase tax awareness and compliance. This partnership is a follow-up to the implementation of an MoU between Ministry of Finance and Ministry of Home Affairs regarding increasing tax compliance and education in 2018.

SEPTEMBER

13 Director General of Taxes Robert Pakpahan launched a risk-based taxpayer compliance monitoring system or compliance risk management (CRM), in Samosir, Sumatera Utara. CRM is one of the strategic initiatives listed in 2015—2019 DGT Strategic Plan as well as Bureaucratic Reform and Organizational Transformation program.

23, 26, 30 Following the implementation of a new VAT Refund scheme for foreign tourists starting October 1, 2019, as regulated in Minister of Finance Regulation No. 120/PMK.03/2019, DGT held a kick-off dissemination of this provision at Bali RTO Hall, Denpasar, which was attended by a number of retail entrepreneurs in Bali. The dissemination were also held in Jakarta on September 26, 2019 and ended in Yogyakarta on September 30, 2019.

30 Minister of Education and Culture Nadiem Makarim accompanied by Chairman of Indonesian Teachers Association (PGRI) Prof. Dr. Unifah Rosyidi and Director of Tax Dissemination, Services, and Public Relations of DGT Hestu Yoga Saksama, bestowed awards to the winners of *Guru Bertutur Pajak* (tax literacy competition for teachers) at the commemoration of PGRI's 74th anniversary and 2019 National Teachers' Day at Wibawa Mukti Stadium, Cikarang Timur, Bekasi.



Jul
16



Aug
19—20



Sep
13



Sep
23, 26, 30



Sep
30



Oct
20—22



Oct
23—25



Nov
1



Nov
1



Nov
29

OCTOBER

20—22

The third 2019 DGT Board of Executives

Meeting was held at Westlake Resort Yogyakarta, with the main agenda of tax revenue evaluation up to the third quarter and the strategy for securing tax revenue in the fourth quarter of 2019.

23—25

DGT hosted the 49th annual meeting of Study

Group of Asian Tax Administration and Research (SGATAR). At least 200 participants from 17 tax authorities in the Asia-Pacific region and 14 international organizations joined this annual meeting. Director General of Taxes Robert Pakpahan, who was appointed as Chairman of the annual meeting, officially opened the event at the opening ceremony at the Ballroom of Hotel Tentrem, Yogyakarta.

NOVEMBER

1

The fourth 2019 DGT Board of Executives Meeting was held at DGT Head Office, Jakarta. Among the meeting agenda were discussion of strategies for securing tax revenue, access, and utilization of financial data, and human resource management. Minister of Finance Sri Mulyani Indrawati was present to brief all officials in attendance.

Minister of Finance Sri Mulyani Indrawati appointed Suryo Utomo as Director General of Taxes replacing Robert Pakpahan who retired. Previously, Suryo Utomo served as Assistant to Minister of Finance for Tax Compliance Affairs.

13

Indonesian Government ratified tax treaty between Indonesia and Tajikistan, as stated in Presidential Regulation No. 76 of 2019.

The Government issued Presidential Regulation No. 77 of 2019 concerning Ratification of Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting.

29

Minister of Finance Sri Mulyani Indrawati inaugurated 25 Primary High Officials of Ministry of Finance at Dhanapala Hall of Ministry of Finance, Jakarta. There were five officials who were appointed to hold Primary High Officials position in DGT, namely Tarmizi as Head of Aceh RTO, Romadhaniah as Head of Sumatera Utara II RTO, Arridel Mindra as Head of Papua and Maluku RTO, Max Darmawan as Advisor to the Director General for Tax Extensification and Intensification Affairs, as well as Dudung Rudi Hendratna as Advisor to the Director General for Human Resources Development and Management Affairs.

DECEMBER

3

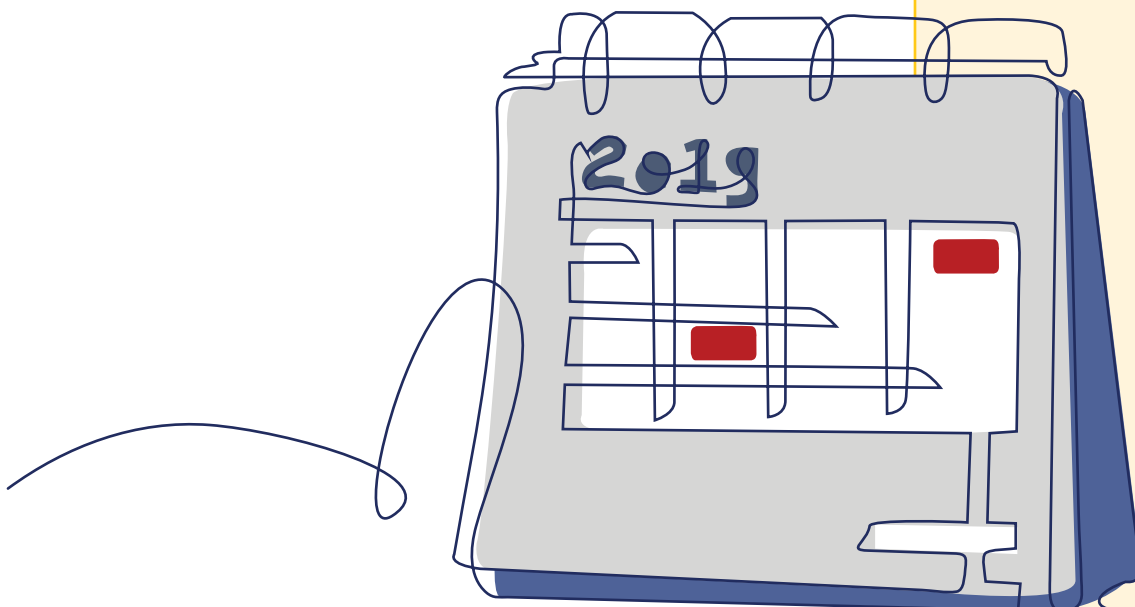
Ministry of Finance held World Anti-Corruption Day commemoration at DGT Head Office, Jakarta. In the event entitled “No Corruption, Strong Ministry of Finance, Thriving Indonesia”, Minister of Finance Sri Mulyani Indrawati was present to provide guidance on integrity strengthening to all levels of Ministry of Finance employees. Also attending were external speakers, namely senior journalist Najwa Shihab and Chairman of the Corruption Eradication Commission Alexander Marwata.

19

Continuing the collaboration that started in 2018, DGT and PT Pertamina (Persero) signed a MoU on Tax Data Integration at Pertamina Head Office, Jakarta. The signing was carried out by Director General of Taxes Suryo Utomo and President Director of Pertamina Nicke Widyawati. Through this MoU, Pertamina became the first taxpayer in Indonesia to give DGT full access to corporate tax financial transaction data.

20

Minister of Finance Sri Mulyani Indrawati inaugurated members of Tax Supervisory Committee, Primary High Officials, Administrators, and Supervisors as well as Functional Officers at Dhanapala Hall of Ministry of Finance, Jakarta. There were four DGT officials who were appointed to hold Primary High Officials position, namely Rudy Gunawan Bastari as Head of Jawa Tengah II RTO, Agustin Vita Avantin as Head of Jawa Timur III RTO, Tri Bowo as Head of Sulawesi Utara, Tengah, Gorontalo, and Maluku Utara RTO, as well as Belis Siswanto as Head of Nusa Tenggara RTO.

Dec
3Dec
19Dec
20

AWARDS

Title of 2019 Integrity Zone Towards Clean and Good Service Bureaucracy Area from the Ministry of Administrative and Bureaucratic Reform achieved by:

- Large Taxpayers I TO
- Large Taxpayers II TO
- Semarang MTO
- Sumbawa Besar TO



Title of 2019 Integrity Zone Towards Corruption-Free Area from the Ministry of Administrative and Bureaucratic Reform achieved by:

- | | | |
|---|--------------------------------|------------------------|
| • Directorate of Internal Compliance & Apparatus Transformation | • Jakarta Menteng I TO | • Banyuwangi TO |
| • Large Taxpayers RTO | • Jakarta Grogol Petamburan TO | • Banjarmasin Utara TO |
| • Sumatera Selatan dan Kepulauan Bangka Belitung RTO | • Jakarta Setiabudi II TO | • Banjarbaru TO |
| • Information and Complaint Services Office | • Jakarta Matraman TO | • Tarakan TO |
| • Foreign Investment I TO | • Jakarta Tanjung Priok TO | • Majene TO |
| • Foreign Investment IV TO | • Ciawi TO | • Bantaeng TO |
| • Medan MTO | • Cileungsi TO | • Watampone TO |
| • Bekasi MTO | • Soreang TO | |
| • Malang MTO | • Karanganyar TO | |
| • Medan Barat TO | • Kudus TO | |
| • Metro TO | • Surabaya Gubeng TO | |
| | • Surabaya Karangpilang TO | |
| | • Surabaya Wonocolo TO | |
| | • Sidoarjo Barat TO | |





Top 3 Public Service Unit in 2019 National Public Service Complaint Management Competition held by Ministry of Administrative and Bureaucratic Reform.

Top 99 Public Service Innovations in Governance category in 2019 Public Service Innovation Competition organized by Ministry of Administrative and Bureaucratic Reform, for the following tax service innovation:

- "e-Filing: As Easy As Flicking Your Little Finger"
- Mobile Tax Unit



Top 5 in 2019 Ministry of Finance Best Service Innovations, for the following tax service innovations:

- "e-Faktur: Easy and Safe VAT Administration" developed by Directorate of Taxation Regulations I and Directorate of Information and Communication Technology
- "Apel Malang: Tax Service Application" developed by Malang Utara TO.



Second place on the Best Regional Office at Ministry of Finance Year 2019 was achieved by Bengkulu and Lampung RTO.



The Best Service Office at Ministry of Finance Year 2019 within DGT was achieved by Batang TO, Cikupa TO, and Jakarta Gambir III TO.



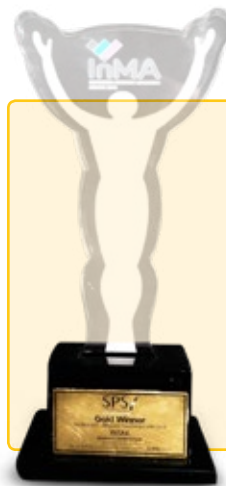
First place in 2019 Gender Mainstreaming Implementation Award from Ministry of Finance achieved by Surakarta TO.



Golden World Awards for Excellence 2019 for public sector category from International Public Relations Association. The award was given for the success of the government's communication strategy in promoting online tax filing using e-Filing (Embracing Technology to Elevate Tax Revenue).



Silver Awards for Best Government PR category in the 2nd ASEAN PR Excellence Award organized by ASEAN Public Relations Network.



DGT e-Magazine Intax won Gold Winner for the category of Government e-Magazine in the 8th SPS Indonesia Inhouse Magazine Awards (InMA) 2019, organized by The Press Company Union.

Silver Winner for the Most Innovative Public Information Service Room category in 2019 Indonesian Public Relations Award.



Public Relations Indonesia Awards (PRIA) 2019 from PR Indonesia Magazine:

- Golden Winner in Annual Report category, Ministry Subcategory
- Silver Winner in Social Media category, Ministry Subcategory



Third place on Most Informative Information and Documentation Management Officer (PPID) Level I in Ministry of Finance.



Head of Subdirectorate of Public Relations, Ani Natalia is named one of 50 PR of Choice held by PR Indonesia Magazine.



Achievement obtained in the Contact Center Awards Asia Pacific (APAC) Region 2019, held by ContactCenterWorld.com:

- Platinum Medal achieved by Henny Setyawati in Contact Center Manager category
- Platinum Medal achieved by Ario Bimo Pranoto in Contact Center Innovation category

First Runner Up (2nd Place) with 15 platinum, 11 gold, 4 silver, and 4 bronze medals in The Best Contact Center Award 2019, held by Indonesia Contact Center Association:

- Platinum Medal achieved by Information and Complaint Services Office in The Best Contact Center Operations category
- Platinum Medal achieved by Information and Complaint Services Office in The Best Technology Innovation category
- Platinum Medal achieved by Information and Complaint Services Office in The Best Digital Media category
- Platinum Medal achieved by Gabriella Samosir in the Best of The Best Agent category
- Platinum Medal achieved by Ketriona Lenggo Geni in the Best of The Best Customer Service category
- Platinum Medal achieved by Nitta Sestra Afdya in the Best of The Best Support category
- Platinum Medal achieved by Fadhil Dwi Y. in The Best Agent Inbound Large category
- Platinum Medal achieved by Latif Margono in The Best Back Office Large category
- Platinum Medal achieved by Ndaru Puspitarini in The Best Quality Assurance Large category
- Platinum Medal achieved by Abrian Ardedes in The Best Supervisor Large category
- Platinum Medal achieved by Atika Dian R. in The Best Team Leader Outbound category





- l. Platinum Medal achieved by Mirna Lisa W. in The Best Telemarketing category
- m. Platinum Medal achieved by Hery Hasiholan Sihombing and Tifara Ashari in The Best Quality Teamwork category
- n. Platinum Medal achieved by Mutia Rani Wijayanti and Ulfa Gita Rusmala in The Best Reliability Teamwork Women category
- o. Platinum Medal achieved by Arini Lutfaka and Friska Salsabila in Accuracy Teamwork Female category
- p. Gold Medal achieved by Rio Hermawan in the Best of The Best Back Office category
- q. Gold Medal achieved by Tiurma Simorangkir in the Best of The Best Supervisor category
- r. Gold Medal achieved by Ti Apri Nadilla S. Pane in The Best Agent Digital Large category
- s. Gold Medal achieved by Anggel Liza Kusmia in The Best Agent English category
- t. Gold Medal achieved by Annisa M. P. in The Best Agent Inbound Large category
- u. Gold Medal achieved by Irvani Imaniar in The Best Back Office Large category
- v. Gold Medal achieved by Afrilia Rizki N. in The Best Customer Service Large category
- w. Gold Medal achieved by Intan Nuzulan in The Best Desk Collection category
- x. Gold Medal achieved by Neyla Afida in The Best Quality Assurance category
- y. Gold Medal achieved by Sukirno Susilo in The Best Team Leader Medium category
- z. Gold Medal achieved by M. Sihabudin Rakadisti A.D. in The Best Accuracy Teamwork Men category
- aa. Silver Medal achieved by Quarin Hadianita in The Best Agent Digital Large category
- bb. Silver Medal achieved by Fahma Dia Ayum in The Best Customer Service Large category
- cc. Silver Medal achieved by Nandang Saputra and Gigih Aulia Prasandi in Reporting Teamwork category
- dd. Silver Medal achieved by Beriantika Pendra S. and Hardi Muryadi in Business Process Teamwork category
- ee. Bronze Medal achieved by Ramadhan Try A. in the Best of The Best Team Leader category
- ff. Bronze Medal achieved by Untung Manullang and Rigar Tabah in The Best Reliability Teamwork Men category
- gg. Bronze Medal achieved by Angga Jalutama and Wahyu Pebriansyah in The Best Reporting Teamwork category
- hh. Bronze Medal achieved by Fadhil Maulana dan I Putu Yudistira P. in The Best Smart Teamwork category

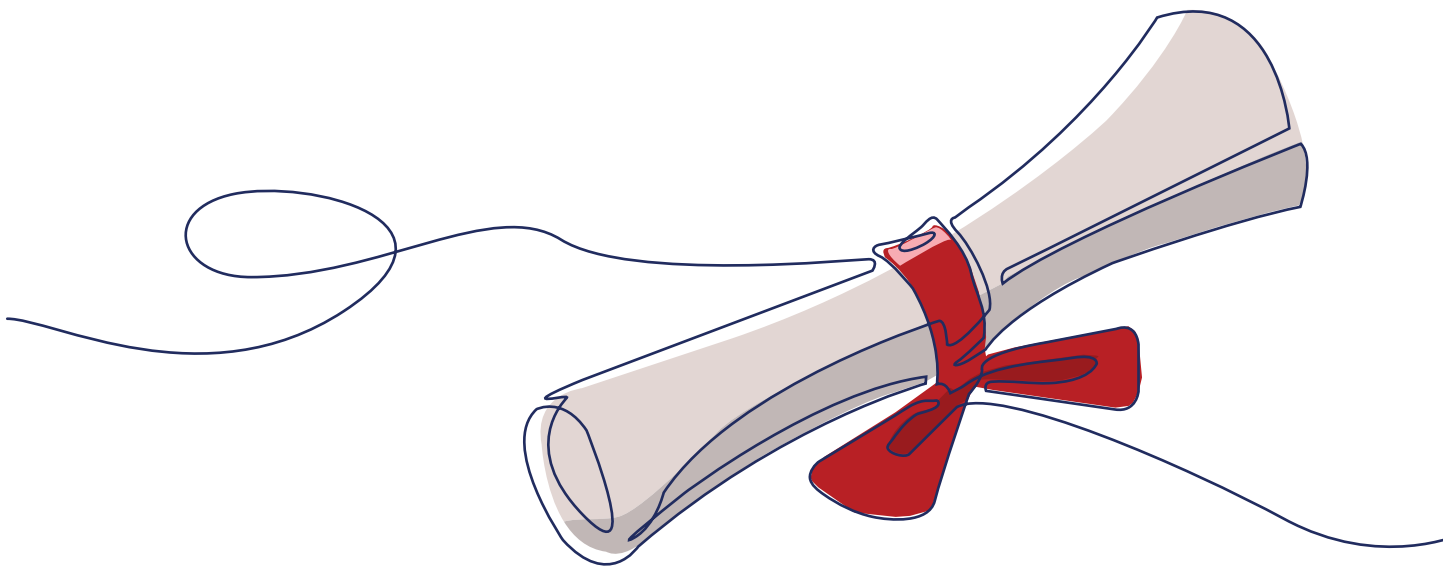


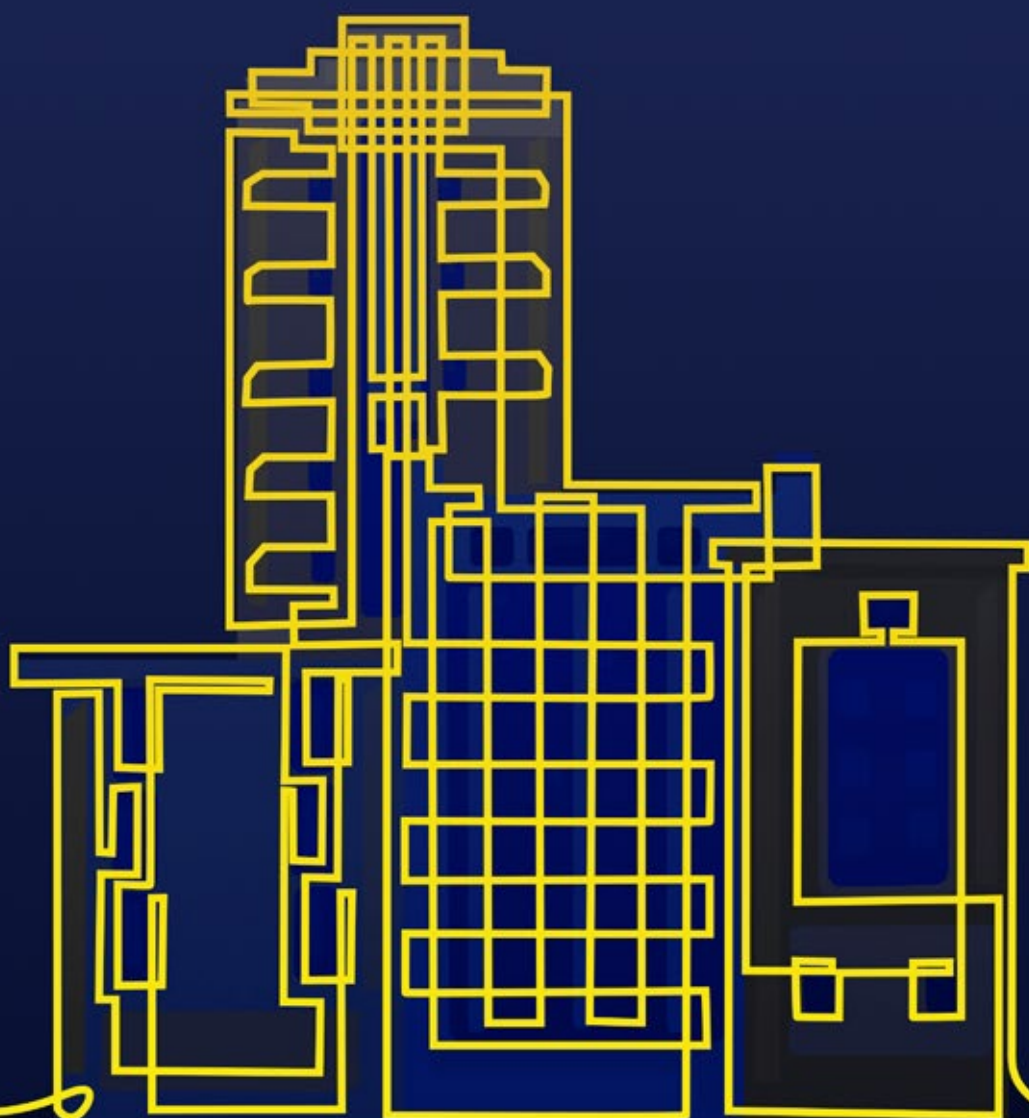
CERTIFICATION



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.





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Director General of Taxes 28

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The utilization of valid and accurate tax data will be one of the bases for DGT in developing a fair and professional supervision process **to create sustainable taxpayer compliance.**





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.

DGT scored 102.63 percent in Organizational Performance Index which reflected its overall performance achievement in 2019. The result is based on the calculation of the target achievement level of 22 Key Performance Indicators (KPIs) mandated by Minister of Finance to DGT.

TAX REVENUE PERFORMANCE

The global economic conditions in 2019 were still overshadowed by the trade war between the United States and China as well as geopolitical turmoil across various regions. This has dampened global demand and led to shrinking economic growth in many countries, including Indonesia's main trading partners. In fact, the slowdown in global economic growth and trade has greatly impacted the national economy in terms of production, exports and imports, investment, and financial market sentiment.

Amid such economic challenges backdrop, the Government has set an optimal but realistic state revenue target to encourage redistribution of income and maintain a healthy investment climate. Tax sector-wise, DGT was mandated to collect tax revenue of Rp1,577.56 trillion, which was 20.12 percent higher from the realization of tax revenue in 2018.

In 2019, DGT posted a net tax revenue of Rp1,332.66 trillion or 84.48 percent of 2019 State Budget target. The realization grew 1.47 percent (y-o-y), despite slower than the growth in 2018 at 14.10 percent.

Several types of tax revenue that was able to go up in 2019 were Income Tax Article 21 (10.07 percent), Corporate Income Tax Article 25/29 (0.01 percent), and Domestic VAT (3.15 percent). However, there were also types of tax revenue that posted contracted growth, such as Import VAT (-8.06 percent), Income Tax Article 22 on Imports (-1.86 percent), and Income Tax Article 26 (-8.89 percent).

Several primary attributes that weighed down this year's tax revenue were: (a) tax refund claims which increased by 20.97 percent; (b) moderation of commodity prices in global markets; (c) normalization of import activities resulting in negative growth in Income Tax and VAT on imports; and (d) restricted expansion of manufacturing sector, as reflected in Purchasing Manager Index (PMI) score on the second half of the 2019, which was always lower than 50.



SURYO UTOMO

Director General of Taxes





STRENGTHENING OF DATA GOVERNANCE AND INFORMATION TECHNOLOGY

Picking up from its policy in the previous year which emphasized on building up the synergy of government agencies, institutions, associations and other parties, with partnership in tax data and information submission, DGT in 2019 focused on managing and utilizing the acquired data and information. The utilization of valid and accurate tax data will be one of the fundamentals for DGT in developing a fair and professional supervisory process in order to create sustainable taxpayer compliance.

In line with the growing amount of data obtained by DGT in the form of third-party data and data from Automatic Exchange of Information, it has implemented a strategy of using big data in supervising taxpayers to boost the achievement of tax revenue targets. This strategy began with improving governance of data and information technology through the establishment of Directorate of Tax Data and Information and Directorate of Information and Communication Technology.

Centralized data management in Directorate of Tax Data and Information is the first step to improve data governance in DGT. End-to-end data management function in one unit is expected to ensure the availability of reliable tax data. Strengthening of data governance is inseparable from strengthening of information technology infrastructure governance by reintegrating development and operational functions in one unit as well as developing a core tax system.

Furthermore, utilization of data in supervisory function is distinctively manifested in the implementation of compliance risk management (CRM). The kick-off of CRM program in 2019 marked the start of a new chapter of tax supervision in which the main approach used was taxpayer compliance risk. We are very grateful that the CRM program that has been developed since 2014 could eventually saw the nation-wide implementation in terms of tax audit, supervisory, collection, and extensification function.

Scope of Compliance Risk Management

Audit & Supervisory Function List of taxpayers who will be subject to audit and supervision	Collection Function List of taxpayers who will be subject to tax collection based on priority action and priority disbursement
Extensification Function List of Extensification Target to increase the number of taxpayers	Objection Function Profile of taxpayers based on the complexity of cases with objection appeal
Service Function List of taxpayers who still have tax obligations that must be fulfilled	Dissemination Function List of taxpayers who require tax dissemination or education

These measures attest to DGT commitment in leveraging on today's opportunities that arise with development of data and technology. Improving tax administration and maximizing database utilization are DGT strategies in supporting the government's development agenda. In addition, continuous improvement on business processes will allow taxpayers to enjoy tangible results in the form of easier, faster, cheaper, and more accurate tax services.

APPRECIATION AND RECOGNITION FROM ALL STAKEHOLDERS

DGT's commitment to preventing corruption and improving service quality has resulted in a recognition that could be used as a parameter for the successful implementation of bureaucratic reform. In 2019, Ministry of Administrative and Bureaucratic Reform gave the title of Integrity Zone Towards Corruption-Free Area/Clean and Good Service Bureaucracy Area to 36 units in DGT.

Public perception on quality of tax services indicates that taxpayers are satisfied with DGT services. Based on the results of 2019 Customer Satisfaction Survey conducted by Ministry of Finance, DGT obtained a customer satisfaction index of 4.45 (out of 5), an increase of 0.13 points from 2018. Meanwhile, based on the results of the Customer Satisfaction Survey conducted by DGT in 2019, DGT obtained a score of 3.42 (out of 4), up by 0.01 points over the previous year.

In line with the results on tax service satisfaction level, DGT also made outstanding accomplishment by ranking the Top 3 Public Service Units in 2019 National Public Service Complaint Management Competition and Top 99 Public Service Innovations in Governance category in 2019 Public Service Innovation Competition.

Contact center Kring Pajak 1500200, which is managed by DGT Information and Complaints Service Office (ICSO) continues to record impressive performance. The percentage of calls handled by ICSO in 2019 reached 98.09 percent from a total of 647,492 inbound calls. The number rose 2.11 percent over 2018. At the national level contact center competition, namely The Best Contact Center Award 2019, it was named first runner up with 15 platinum medals, 11 gold medals, 4 silver medals, and 4 bronze medals. Furthermore, at the 2019 Asia Pacific (APAC) Region Contact Center Awards, ICSO also brought home two platinum medals.

For more than one decade, Kring Pajak 1500200 as one of the pioneering contact centers for government agencies in Indonesia has provided services to the public. Over that course of time, DGT has continued to develop various service platforms to optimize the functions of its

contact center. In 2019, DGT came up with one of service development program initiatives, namely 3C (Click-Call-Counter) which emphasized on easy service for taxpayers. In the introduction of 3C program, DGT plans to expand its service channels through phone and non-phone media, while also adding more back-end offices in contact centers.

DGT public relations at the forefront in communicating tax policy constantly aligns its strategies in order to motivate the public to fulfil their tax obligations. Its hard work in campaigning e-filing has received a string of prestigious rewards, namely 2019 Golden World Awards for Excellence in the public sector category organized by The International Public Relations Association (IPRA) and Silver Awards for the Best Government PR category in the 2nd ASEAN PR Excellence Award. At the national level, DGT also hit it big in various public relations awards which added to the long list of its achievements throughout 2019. In 2019 Indonesian Public Relations Award, the 8th Indonesia Inhouse Magazine Awards (InMA) 2019, and 2019 Public Relations Indonesia Awards (PRIA), DGT won accolades across multiple categories such as innovation, social media, internal magazine, annual report, and individual.



HOST OF ASIA-PACIFIC TAX AUTHORITIES MEETING

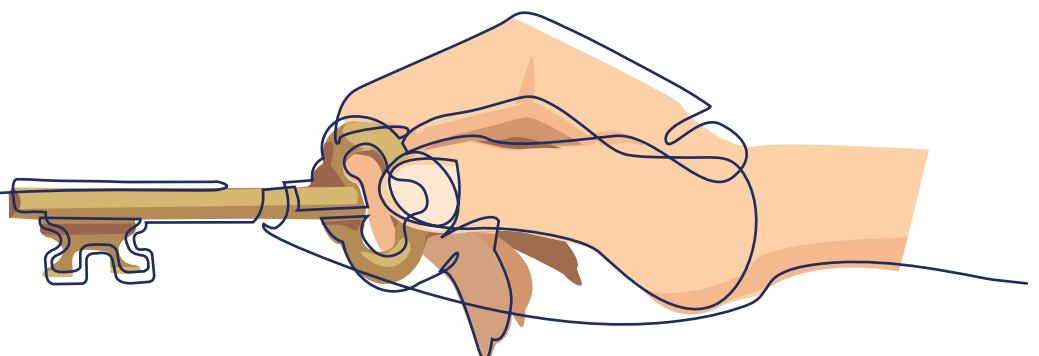
It was a remarkable honor for DGT to be entrusted with being the organizer of the 49th annual meeting of the Study Group of Asian Tax Administration and Research (SGATAR), which took place on 23-25 October in Yogyakarta. Various important topics have been discussed very constructively and productively at the event, including digital taxation, implementation of Base Erosion and Profit Shifting, exchange of tax information, and the progress of tax reform in each jurisdiction. The recommendations and decisions that have been agreed upon at the meeting are expected to boost the performance of tax administration and strengthen partnership among SGATAR members in the era of disruption.

CHALLENGES AS OPPORTUNITIES TO GROW

In accordance with 2020 State Budget, DGT is mandated to collect tax revenues of Rp1,642.57 trillion. COVID-19 pandemic that has hit Indonesia since March 2020 has prompted the government to take several strategic measures, including amending the state revenue budget. Based on Presidential Regulation No. 72 of 2020, the target that must be collected by DGT is adjusted to Rp1,198.82 trillion.

To achieve optimal tax revenue target, it is crucial for DGT to go extra miles in expanding the tax base. This is because we believe that there are still many conditions that although not necessarily ideal, but could be used as opportunities. Among them are the low level of taxpayer formal compliance, less than optimal contribution from individual income tax, and the huge portion of underground economy that has yet to be registered in the tax administration system.

In 2020, DGT will strive to expand the tax base through boosting taxpayers' voluntary compliance and conducting equitable supervision and fair law enforcement. To achieve high voluntary compliance, among the strategies implemented include conducting effective education and public relations, delivering convenient and high-quality services, and formulating tax regulations that are fair and have more legal certainty. Meanwhile, DGT will pursue equitable supervision and fair law enforcement through several strategies including supervision on highly-contributed taxpayers, an area-based extensification and supervision, a risk-based tax audit and tax collection, as well as preliminary investigations and tax investigations as a last resort in law enforcement.



The implementation of those strategies as well as comprehensive reform initiatives carried out in the Tax Reform program, make us feel optimistic about raising state revenue and increasing public tax compliance in the future.

CHERISHING ALL KIND OF SUPPORTS

I truly appreciate the dedication of all employees who continue to work together through challenges to build the organization we love. We will never lose our commitment to maintain DGT credibility with a non-negotiable condition, namely integrity.

Our respect goes to taxpayers who have fulfilled their tax obligations, a clear proof of their contribution to the country. High appreciation also goes to other stakeholders who have collaborated with us based on mutual trust and added values, as well as

similar understanding that the success of securing state revenues requires synergy of many parties.

May God Almighty always protect and strengthen us in our devotion to this country.

With a strong DGT, Indonesia will prosper!
Wassalamuálaikum Wr. Wb.

On behalf of Directorate General of Taxes,



SURYO UTOMO

Director General of Taxes



BOARD OF DIRECTORS PROFILE

Positions as of May 2020



SURYO UTOMO
Director General of Taxes

Born in Semarang, 26 March, 1969. He has been serving as Director General of Taxes since November 1, 2019 after previously held the position of Assistant to Minister of Finance for Tax Compliance Affairs since 2015. Previously assumed several echelon II positions, namely Head of Jawa Tengah I Regional Tax Office since 2009, Director of Taxation Regulation I since 2010, and Director of Tax Extensification and Valuation in 2015.

He studied in Diponegoro University, Semarang, and earned Bachelor of Economics in Accounting in 1992. Later, he also obtained Master of Business Taxation from University of Southern California, United States and Doctor of Philosophy in Taxation from Universiti Kebangsaan Malaysia, in 1998 and 2019 respectively.



PENI HIRJANTO

Secretary of the Directorate General of Taxes

Born in Tulungagung, September 21, 1963. He has been serving as Secretary of Directorate General of Taxes since January 23, 2019. Previously assumed several positions, namely Head of Sumatera Barat and Jambi Regional Tax Office since 2009, Head of Bengkulu and Lampung Regional Tax Office since 2012, Head of Large Taxpayers Regional Tax Office since 2015, Director of Tax Objection and Appeal in 2016, as well as Director of Taxation Intelligence in 2016. Earned Bachelor of Economics in Accounting from Padjajaran 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. Previously assumed the post of Head of Bali Regional Tax Office since 2013 and Head of Kalimantan Selatan and Tengah Regional Tax Office since 2015. 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 since 2013. 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. Previously assumed several positions, namely Advisor to the Director General for Tax Law Supervision and Enforcement Affairs since 2012, Director of Taxation Regulations I since 2013, Head of Jawa Timur II Regional Tax Office since 2016, and Head of Jawa Tengah I Regional Tax Office since 2017. He earned Diploma IV in Accounting from State College of Accountancy, Jakarta, in 1996. Later in 2001, he also obtained master degree in Business Taxation from University of Southern California, United States.



YULI KRISTIYONO

Director of Law Enforcement

Born in Banjarnegara, July 25, 1963. He has been serving as Director of Law Enforcement since November 10, 2017, the same post he took back in 2016. Also previously assumed the post of Director of Tax Intelligence and Investigation since 2014 and Head of Daerah Istimewa Yogyakarta Regional Tax Office in 2016. 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. Previously assumed several positions, namely Advisor to the Director General for Human Resources Development and Management Affairs since 2009, Head of Sulawesi Selatan, Barat, and Tenggara Regional Tax Office since 2010, Head of Jawa Barat II Regional Tax Office since 2011, Head of Jakarta Pusat Regional Tax Office since 2015 and Director of Tax Audit and Collection since 2016. Earned Bachelor of Economics in Corporate from Krisnadipayana University, Jakarta, in 1988 and Master of Arts in Economics from Concordia University, Canada, in 1996. Later in 2006, he also obtained doctoral degree in Business Management from Padjadjaran University, Bandung.



TEGUH BUDIHARTO

Director of Tax Objection and Appeal

Born in Yogyakarta, November 25, 1966. He has been serving as Director of Tax Objection and Appeal since March 3, 2017. Previously assumed the post of Advisor to the Director General for Tax Law Supervision and Enforcement Affairs since 2013 and Head of Sumatera Barat and Jambi Regional Tax Office since 2015. Earned Bachelor of Law from Gadjah Mada University, Yogyakarta, in 1992 and Master of Laws in Taxation from Leiden University, Netherlands, in 1999.



IHSAN PRIYAWIBAWA

Director of Tax Potential, Compliance, and Revenue

Born in Jakarta, June 23, 1969. He has been serving as Director of Tax Potential, Compliance, and Revenue since March 13, 2020 after previously holding the post of Advisor to the Director General for Tax Law Supervision and Enforcement Affairs since 2018. He earned 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.



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. Previously assumed several positions, namely Head of Sulawesi Utara, Tengah, Gorontalo, and Maluku Utara Regional Tax Office since 2012, and Head of Jawa Timur I Regional Tax Office since 2015. 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 Data and Information

Born in Surabaya, December 2, 1966. He has been serving as Director of Tax Data and Information since July 8, 2019. Previously assumed several positions, namely Advisor to the Director General for Tax Extensification and Intensification Affairs since 2012, Director of Tax Potential, Compliance, and Revenue since 2013, Head of Jawa Tengah I Regional Tax Office since 2015, as well as Director of Tax Extensification and Valuation since 2016. 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. Previously assumed several positions, namely Director of Information and Communication Technology Transformation since 2011, Head of Kalimantan Timur and Utara Regional Tax Office since 2015, and Director of Tax Information Technology in 2016. 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

Born in Bandung, June 10, 1968. He has been serving as Director of Information and Communication Technology since July 8, 2019. Previously assumed the post of Director of Tax Information Technology since 2013 and Director of Information and Communication Technology Transformation since 2015. 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. Prior to taking on the echelon II position, he had served as Head of Land and Building Tax and Conveyance Tax Division of Regional Tax Office IV Jakarta Raya I since 2006, Head of Sub-Directorate of Extensification and Valuation since 2007, and Head of Division of Organization and Governance since 2013. Earned bachelor degree in Mara University of Technology, Malaysia, in 1995, and master degree in 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. Previously assumed several positions, namely Advisor to the Director General for Tax Services Affairs and Advisor to the Director General for Tax Law Supervision and Enforcement Affairs in 2011, as well as Director of Taxation Regulations II since 2012. He earned Bachelor of Economics in Accounting from Brawijaya University, Malang, in 1988. Later, he obtained Master of Economics in Accountancy in 1994 and Master of Economics by Research in 1995 both from Macquarie University, Australia, and then doctoral degree in Business Management from Padjadjaran University, Bandung in 2004.



PONTAS PANE

Director of Taxation Intelligence

Born in Medan, June 25, 1961. He has been serving as Director of Taxation Intelligence since January 23, 2019. Previously assumed several positions, namely Advisor to the Director General for Human Resources Development and Management Affairs in 2011, Head of Nusa Tenggara Regional Tax Office in 2011, Head of Riau and Kepulauan Riau Regional Tax Office since 2013, as well as Head of Jakarta Utara Regional Tax Office since 2015. Earned Bachelor of Economics majoring in Accounting from Sumatera Utara University, Medan, in 1988 and Master of Management from Krisnadwipayana University, Jakarta, in 2007.



MAX DARMAWAN

Advisor to the Director General for Tax Extensification and Intensification Affairs

Born in Jakarta, August 7, 1968. He has been serving as the Advisor to the Director General for Tax Extensification and Intensification Affairs since November 29, 2019. Several echelon III positions that he held prior to serving as Advisor, namely Head of Balikpapan Tax Audit and Investigation Office in 2008, Head of Balikpapan Medium Taxpayers Office in 2008, Head of Subdirector of Appeal and Lawsuits I since 2010, Head of Jakarta Setiabudi Tiga Tax Office since 2015, Head of Division of Objections, Appeal, and Deduction of Jakarta Utara Regional Tax Office since 2016, and the Head of Public Listed Companies Tax Office in 2019. He earned Bachelor of Civil Engineering from University of Indonesia, Jakarta, in 1992. Later, he earned Master of Taxation from University of Denver, United States, in 2001.



EDWARD HAMONANGAN SIANIPAR

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

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



MUHAMMAD ISMIRANSYAH M. ZAIN

**Advisor to the Director General for Tax Services
Affairs**

Born in Jakarta, December 12, 1963. He has been serving as the Advisor to the Director General for Tax Services Affairs since September 21, 2018. Previously assumed several positions, namely Head of Center of Taxation Data and Document Processing since 2011, Head of Sumatera Barat and Jambi Regional Tax Office since 2012, Advisor to the Director General for Tax Law Supervision and Enforcement Affairs since 2015, and Head of Sumatera Selatan and Kepulauan Bangka Belitung Regional Tax Office since 2016. 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.



DUDUNG RUDI HENDRATNA

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

Born in Tasikmalaya, June 22, 1970. He has been serving as the Advisor to the Director General for Human Resources Development and Management Affairs since November 29, 2019. Previously assumed several positions in Inspectorate General of Ministry of Finance, namely Head of Division of Personnel since 2010, Head of Division of Human Resource since 2015, as well as Head of Division of Compliance and Assets Verification since 2016. He earned Bachelor of Economics from University of Indonesia, Jakarta in 1997 and Diploma IV in Accounting from State College of Accountancy, Jakarta, in 1996. Later in 1999, he also obtained master degree in Business Taxation from University of Southern California, United States.

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

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

DGT **AT A GLANCE**



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Expansion of online-based tax services minimizes face-to-face contact with taxpayers. This will certainly also affect the tax office structure in the future.





Vision

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

Mission

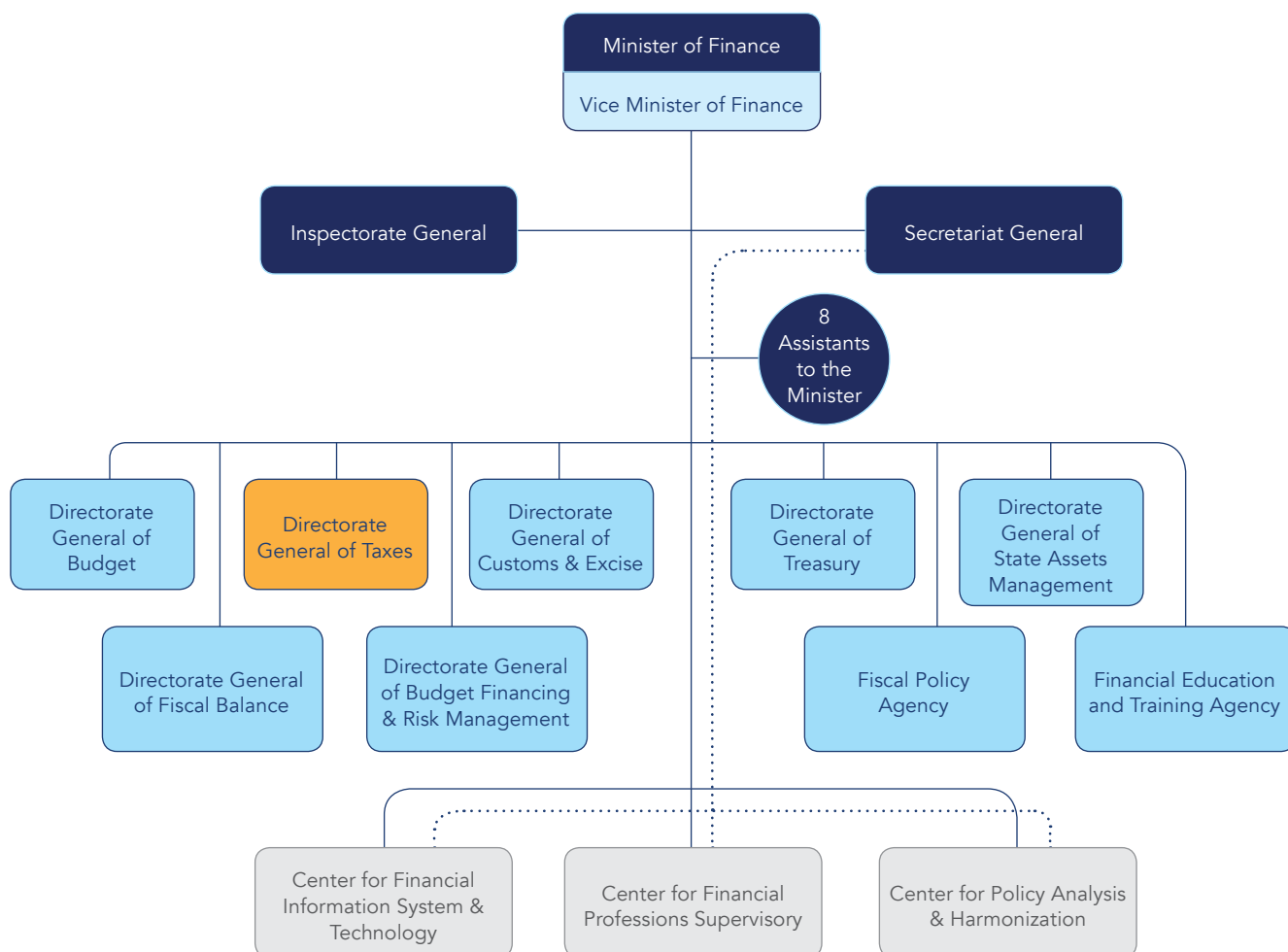
To ensure the implementation of a sovereign and self-governed state by:

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 fulfilment;
3. building competent and professional tax apparatus with high integrity; and
4. providing competitive compensation based on a performance management system

Legal Basis:

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

POSITION



Legal Basis: Minister of Finance Regulation No. 217/PMK.01/2018
as amended by Minister of Finance Regulation No. 229/PMK.01/2019.

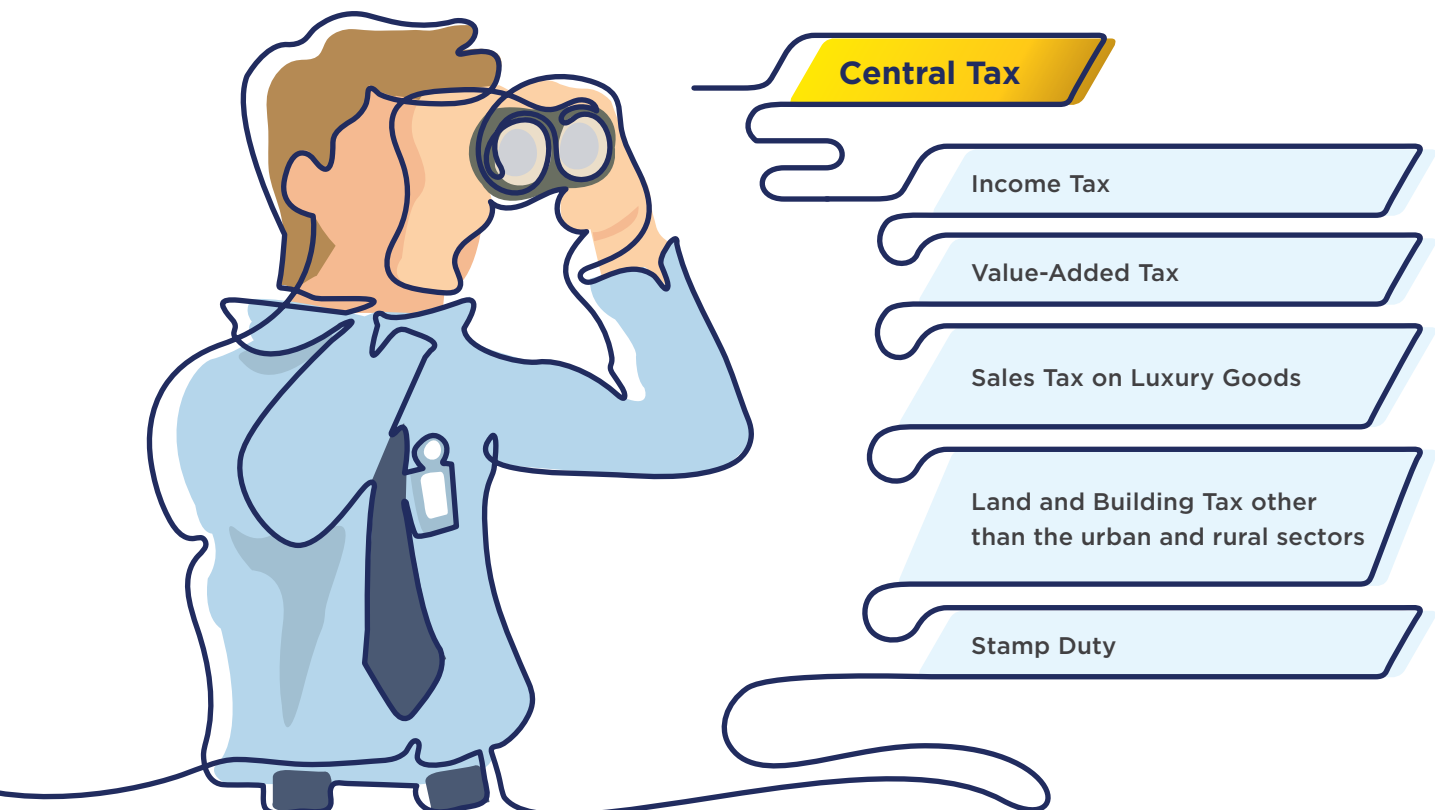


TASK AND FUNCTION

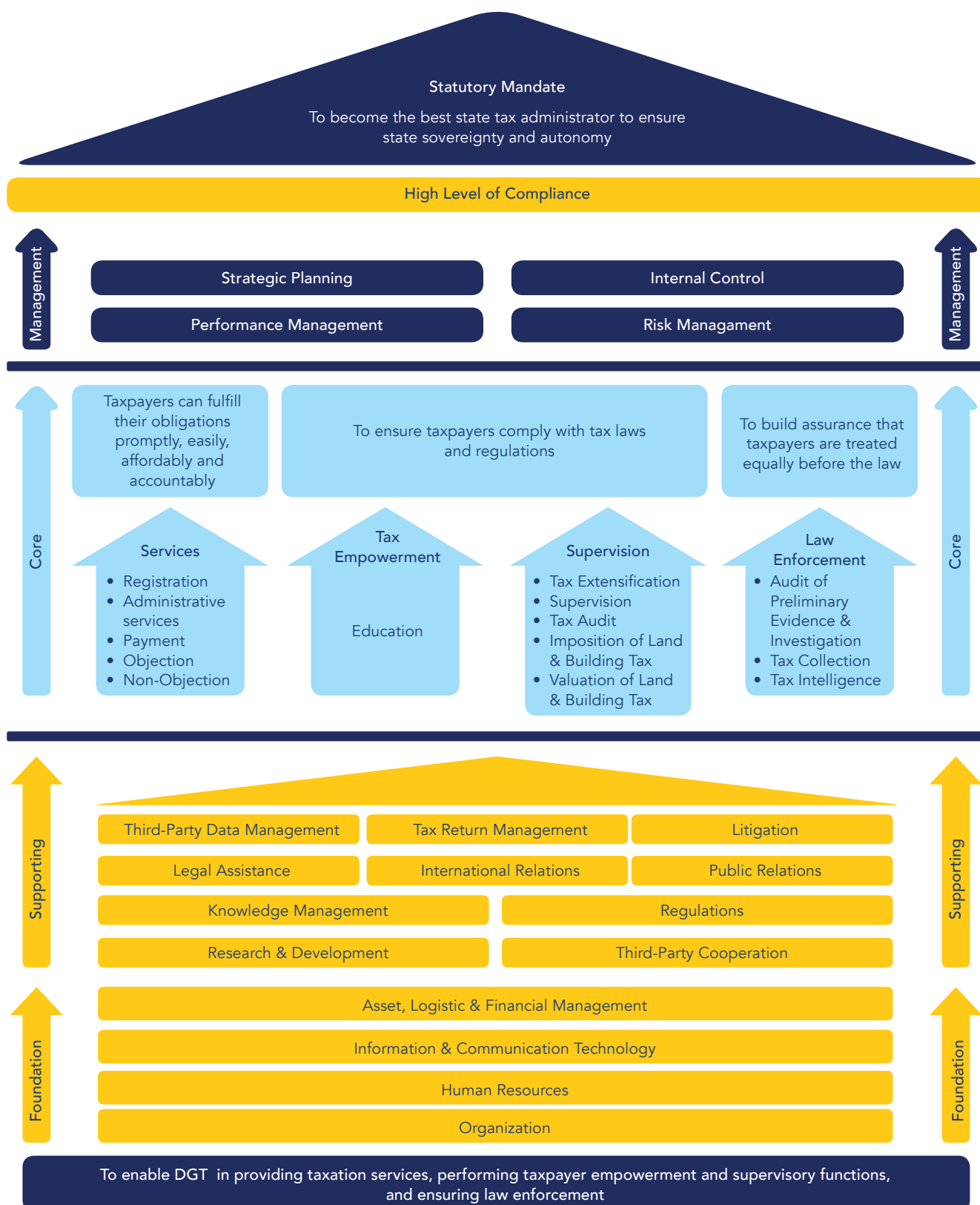
DGT is an echelon-I unit under the Ministry of Finance responsible for formulating and implementing tax policies under legislation. The tasks are further described in the implementation of the following functions:

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

Taxes Managed by DGT

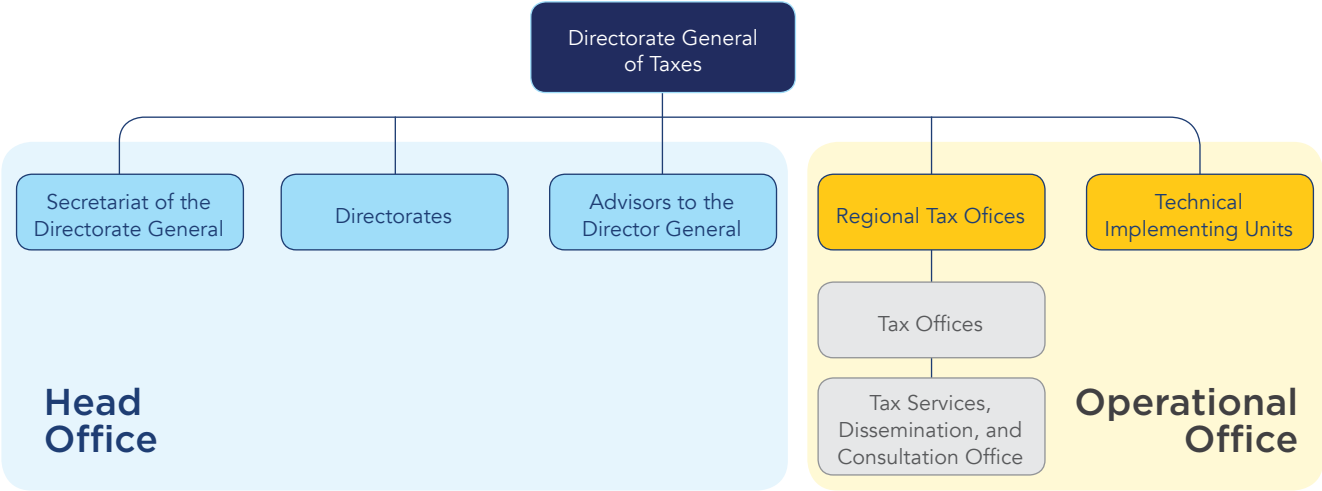


BUSINESS PROCESS MAP



Source: DGT Business Process Map Version 1.2 of 2016

ORGANIZATIONAL STRUCTURE



Overall, DGT consists of head office and operational offices. The head office conducts the 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.
Advisors to the Director General	To review and examine tax issues, while also providing expert solutions.

DGT operational offices consist of regional tax offices (RTO); tax offices (TO); Tax Service, Dissemination, and Consultation Offices (TSDCO); 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. Based on the organizational structure and its scope of tasks, the two 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. Types of 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 establishment and expatriates, foreign investment, oil and gas companies, and public listed companies; and
- tax office, administering local taxpayers.

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

Type of Technical Implementing Units in DGT and their respective tasks 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.

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 dignity and refraining 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 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

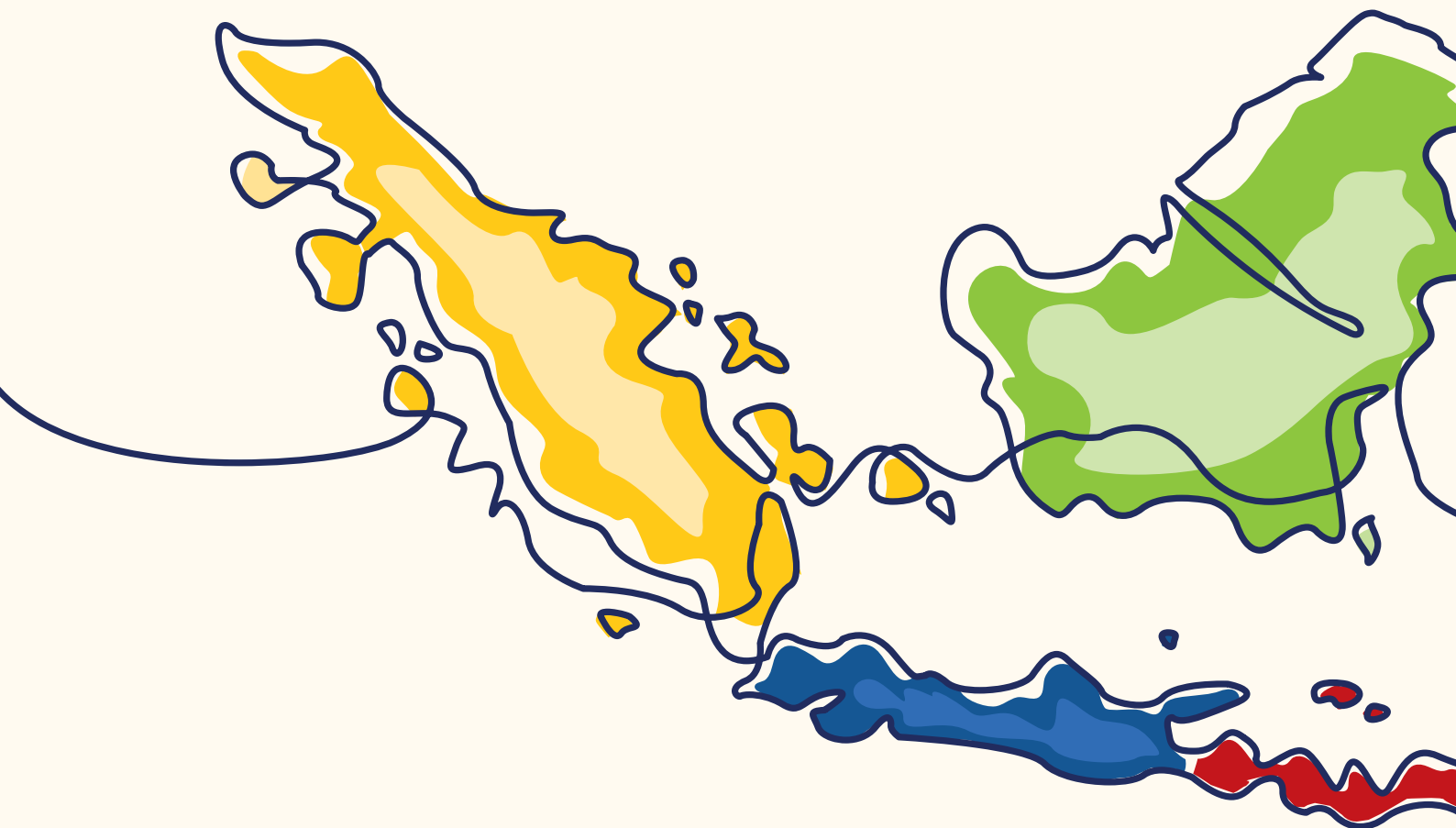
WORKFORCE

as of December 31, 2019



Total DGT employees

46,612



Sumatera	Java	Kalimantan	Sulawesi & Maluku Utara	Bali & Nusa Tenggara	Papua & Maluku
8,050 Employees	30,018 Employees	2,851 Employees	2,861 Employees	1,997 Employees	835 Employees
	1 Head Office				
8 RTO	18 RTO	3 RTO	2 RTO	2 RTO	1 RTO
71 TO	202 TO	27 TO	36 TO	19 TO	7 TO
77 TSDCO	29 TSDCO	31 TSDCO	37 TSDCO	15 TSDCO	15 TSDCO
1 TIU	2 TIU		1 TIU		

Source: Number of DGT employees data is retrieved from SIKKA





Employees Composition by Gender



64.72%

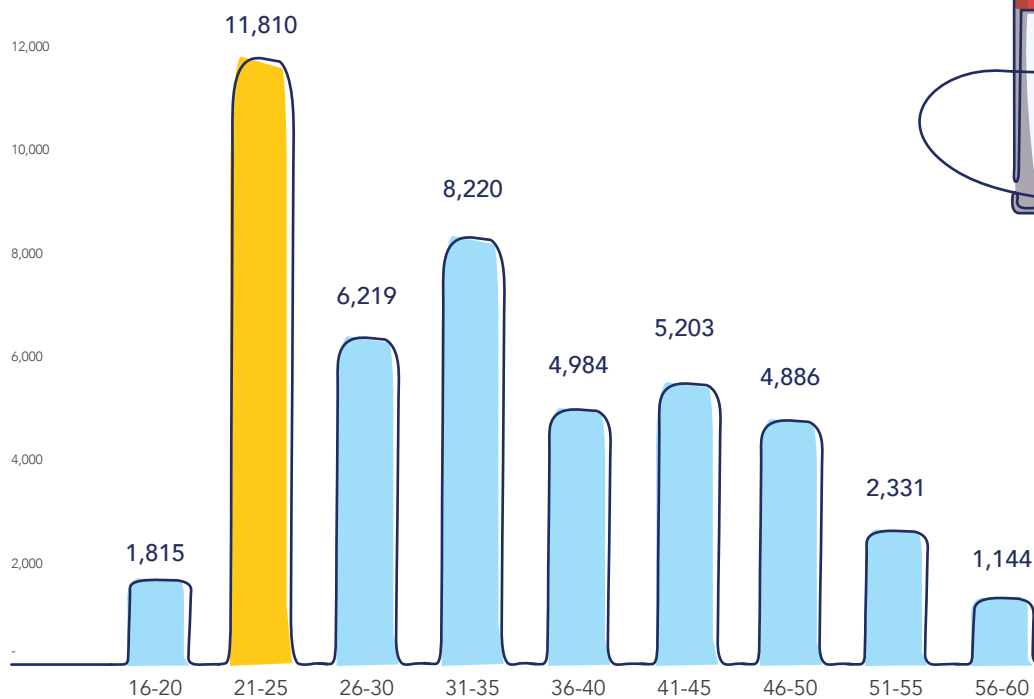
● Male



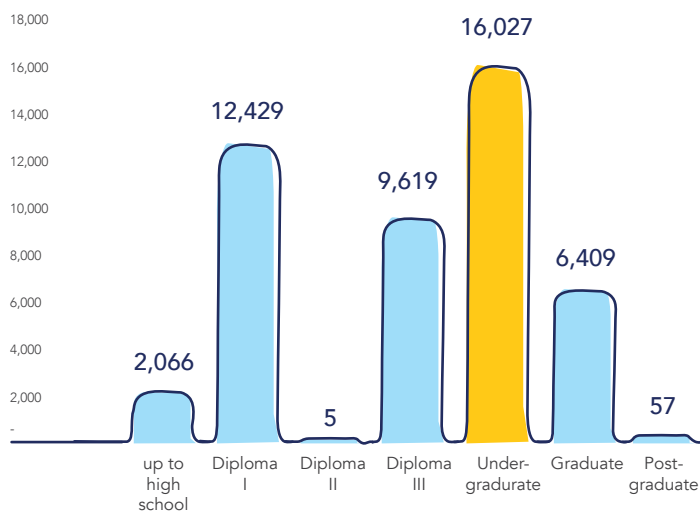
35.28%

● Female

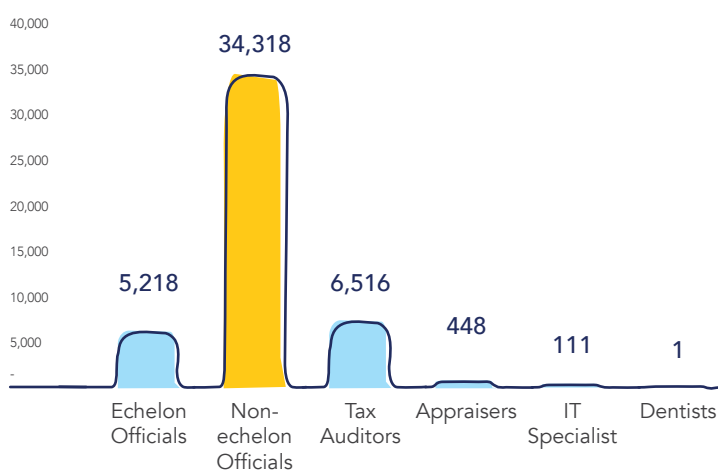
Employees Composition by Age



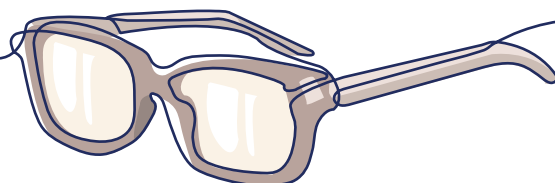
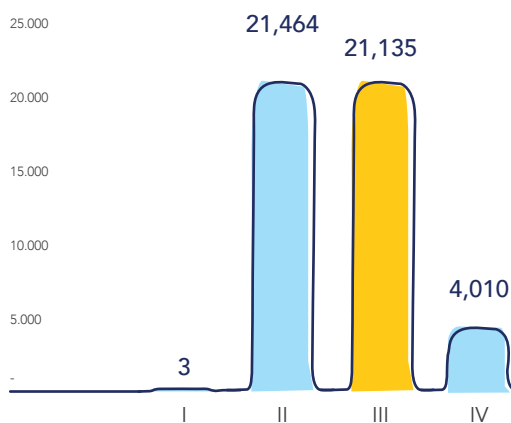
Employees Composition by Educational Level



Employees Composition by Job Position



Employees Composition by Rank Group



ORGANIZATIONAL PERFORMANCE OVERVIEW



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Tax reform in terms of information technology and database aims to develop a trustworthy and reliable information system to process accurate tax data based on technology in accordance with the core business processes.





2015—2019 TAX POLICY OBJECTIVES

Ministry of Finance 2015—2019 Policy Objectives related to DGT

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

DGT Destination Statement 2015—2019

Description	2015	2016	2017	2018	2019
Tax Ratio* (%)	13.2	14.2	14.6	15.2	16
Tax Revenue (trillion Rp)	1,294	1,512	1,737	2,007	2,329
Tax Return submitted 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

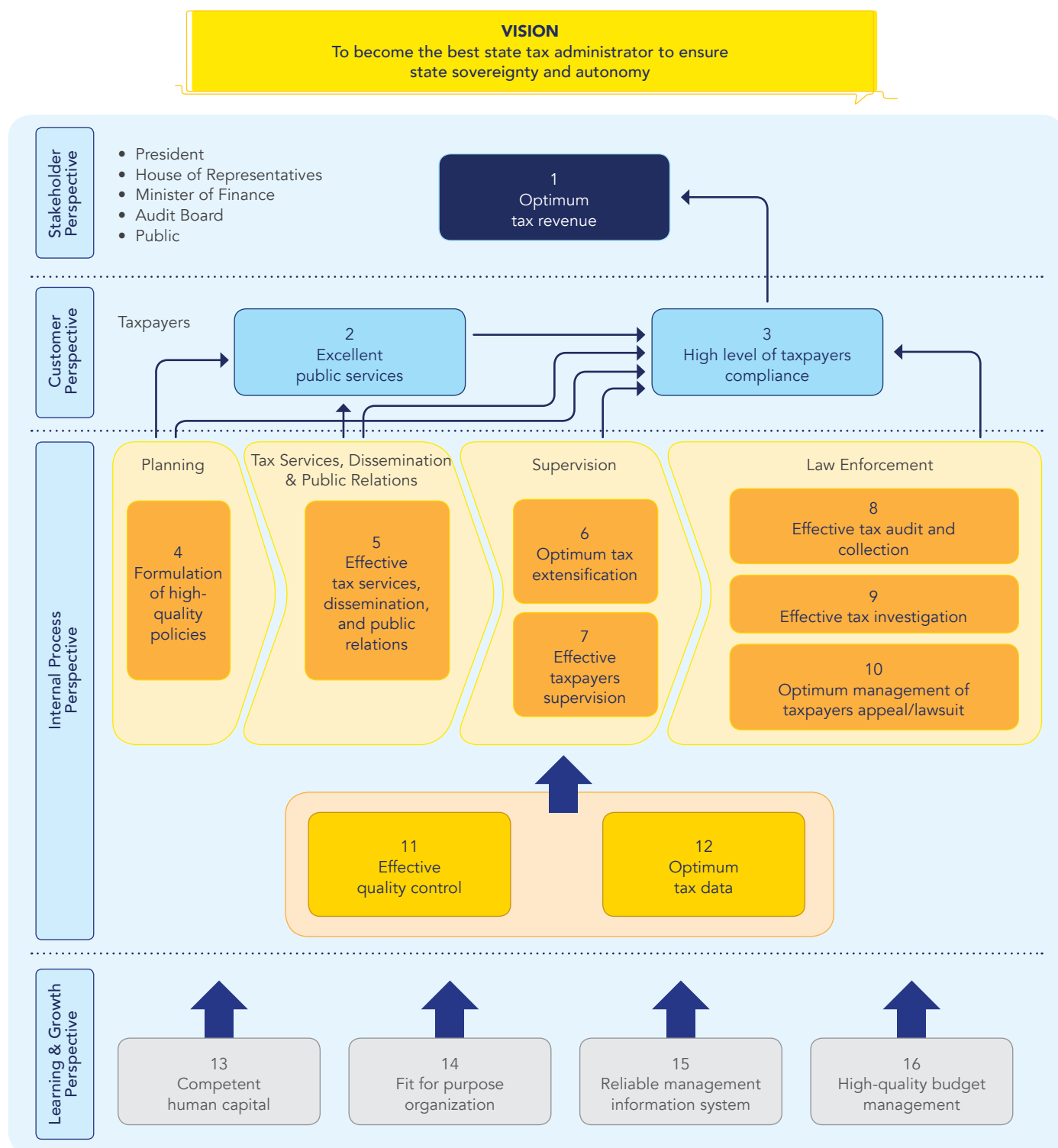
*Including 1 percent local tax

DGT 2015—2019 Policy Themes

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



2019 STRATEGY MAP



The strategy map visualizes DGT's strategic steps to achieve its organization's vision. There are sixteen Strategic Objectives (SOs) in 2019 Strategy Map which are linked in a causal relation, as priorities that DGT wants to have, operate, and achieve in terms of stakeholders, customers, internal processes, and learning and growth.



ACHIEVEMENT OF KEY PERFORMANCE INDICATORS AND STRATEGIC INITIATIVES IN 2019

To measure the achievement of SOs and organizational performance in 2019, DGT designates 22 Key Performance Indicators (KPIs) along with the details of achievement targets as stated in Performance Contract between Director General of Taxes and Minister of Finance. In 2019, DGT also set up six breakthrough programs, known as Strategic Initiatives (SIs) to boost the achievement of KPI's targets and to positively impact SO.

To promote better performance assessment, **DGT strives to enhance the previous year's KPIs** by changing scope of work/reformulating KPIs and KPIs' targets, setting up new KPIs, and removing KPIs that are no longer relevant.

By the end of 2019, DGT managed to achieve 20 KPIs targets and completed all SIs. Based on the assessment of KPIs and SOs achievement, as well as weighing on each perspectives, DGT scored 102.63 on Organizational Performance Index, thus belonged to "Meeting Expectations" category.

The details of SOs, KPIs, and SIs as well as calculation of 2019 Organizational Performance Index could be seen in the following table:

Achievements of Key Performance Indicators, 2019

No.	KPI	Target	Realization	Score
Stakeholder Perspective				
Strategic Objective 1: Optimum tax revenue				84.44%
1.	Percentage of tax revenue realization	100.00%	84.44%	84.44%
Customer Perspective				
Strategic Objective 2: Excellent public services				103.73%
2.	Public satisfaction index for DGT services	4.29	4.45	103.73%
Strategic Objective 3: High level of taxpayers compliance				103.47%
3.	Percentage of compliance of corporate taxpayers and non-employee individual taxpayers	60.00%	62.08%	103.47%

No.	KPI	Target	Realization	Score
Internal Process Perspective				
Strategic Objective 4: Formulation of high-quality policies				104.51%
4.	Regulation effectiveness index	8.20	8.57	104.51%
Strategic Objective 5: Effective tax services, dissemination, and public relations				113.26%
5.	Percentage of tax dissemination effectiveness	65.00%	84.74%	120.00%
6.	Percentage of timely follow-up on tax services complaints	85.00%	100.00%	117.65%
7.	Level of public relations effectiveness	80.00	85.82	107.28%
Strategic Objective 6: Optimum tax extensification				109.79%
8.	Percentage of newly registered taxpayers from tax extensification program who pay taxes	100.00%	109.79%	109.79%
Strategic Objective 7: Effective taxpayers supervision				112.83%
9.	Percentage of successful joint program implementation	80.00%	84.52%	105.65%
10.	Percentage of settlement of follow-up on the issuance of letter of inquiry	100.00%	131.20%	120.00%
Strategic Objective 8: Effective tax audit and collection				117.98%
11.	Percentage of completed audit	100.00%	115.96%	115.96%
12.	Percentage of tax arrears collection	75.00%	94.84%	120.00%
Strategic Objective 9: Effective tax investigation				120.00%
13.	Percentage of investigation findings declared complete by Attorney	65.00%	107.46%	120.00%
Strategic Objective 10: Optimum management of taxpayers appeal/lawsuit				98.88%
14.	Percentage of the verdicts defending the object of appeal/lawsuit in Tax Court	41.00%	40.54%	98.88%
Strategic Objective 11: Effective quality control				106.14%
15.	Percentage of followed-up Audit Board's recommendations	90.00%	95.53%	106.14%
Strategic Objective 12: Optimum tax data				105.92%
16.	Percentage of identified external data	65.00%	68.85%	105.92%
Learning and Growth Perspective				
Strategic Objective 15: Competent human capital				103.64%
17.	Percentage of officials who meet job competency standard	94.00%	94.97%	101.03%
18.	Percentage of talent placement process at the target positions	80.00%	85.00%	106.25%
Strategic Objective 14: Fit for purpose organization				116.39%
19.	Organization Integrity Index	92.50	104.32	112.78%
20.	Percentage of successful Transformation Digital Program	80.00%	97.56%	120.00%
Strategic Objective 15: Reliable management information system				120.00%
21.	Downtime level of ICT system	0.10%	0.0031%	120.00%



No.	KPI	Target	Realization	Score
Strategic Objective 16: High-quality budget management				100,03%
22.	Percentage of budget expenditure quality	95,00%	95,03%	100,03%

Notes:

- SOs and KPIs' achievement data are based on 2019 DGT Performance Report
- Percentage of tax revenue is based on monitoring results on Online Application of Treasury and State Budget Monitoring System, dated January 13, 2020.
- KPI percentage of compliance of corporate taxpayers and non-employee individual taxpayers 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, 2019

No.	SI	Output	Status
KPI: Percentage of compliance of corporate taxpayers and non-employee individual taxpayers			
1.	Compliance Risk Management (CRM) refinement	Refinement concept	Completed
KPI: Percentage of tax dissemination effectiveness			
2.	Tax Awareness Inclusion in the National Education Curriculum	Blueprint of Tax Education Grand Strategy and MoU with stakeholders	Completed
KPI: Downtime level of ICT system			
3.	Core Tax System	Appointment of procurement agent	Completed

2019 Organizational Performance Index

Perspective	Achievement	Percentage	Weighted Score
Stakeholder	84.44%	25%	21.11%
Customer	103.60%	15%	15.54%
Internal Process	109.92%	30%	32.98%
Learning & Growth	110.02%	30%	33.00%
Organizational Performance Index			102.63%

Notes:

- The percentage of each perspective is in accordance with Ministry of Finance Decree No. 467/KMK.01/2014.
- Data for each perspective achievement is based on 2019 DGT Performance Report.

CORE BUSINESS FUNCTION OVERVIEW

A. ISSUANCE OF TAX REGULATIONS

Several tax regulations issued by the Government throughout 2019 which had vast and significant impacts are elaborated in the following descriptions:

1. Income Tax on Bonds Interest

In 2019, the Government strived to boost the development of vital infrastructure projects and financial depth, to improve the role of Collective Investment Contracts (CIC) plan to absorb bonds, and to increase bonds market liquidity in Indonesia. As such, they issued a regulation to reduce income tax rate on income in the form of bonds interest received from collective investment contracts for infrastructure investment funds, real estate investment funds, and asset-backed securities registered with Financial Services Authority.

As stipulated in Government Regulation No. 55 of 2019 which came into force on August 12, 2019, the income on these bonds interest is subject to income tax of 5% until 2020 and 10% for 2021 onwards. In the previous regulation, the rate only applies to mutual funds, while collective investment contracts are subject to a higher rate of 15%.

2. Multilateral Convention Ratification to Prevent Base Erosion and Profit Shifting

New multilateral breakthroughs are mandatory to renew thousands of tax treaty provisions that are effective today with simple, easy, and transparent amendment procedures. The breakthroughs will allow the Government to adopt international tax standards and norms in order to prevent Base Erosion and Profit Shifting (BEPS) practices.

Multilateral Instrument on Tax Treaty (MLI) is one of the fifteen action plans (BEPS Action) to prevent profit shifting to jurisdictions that implement low tax rates for tax avoidance (BEPS). Base erosion in a jurisdiction can result in revenue forgone.

Presidential Regulation No. 77 of 2019 is issued to ratify the MLI signed by the Government of Indonesia, represented by Minister of Finance Sri Mulyani Indrawati, on 7 June 2017 at OECD Headquarters, Paris, France.

Currently, the MLI contains several standards and norms to prevent tax treaty-related BEPS practices that can be adopted, namely:





- a. BEPS Action 2: Neutralizing the Effect of Hybrid Mismatch Arrangements;
- b. BEPS Action 6: Preventing Granting of Treaty Benefits in Inappropriate Circumstances;
- c. BEPS Action 7: Preventing the Artificial Avoidance of Permanent Establishment Status; and
- d. BEPS Action 14: Making Dispute Resolution More Effective.

The aforementioned presidential regulation was established on November 12, 2019 and came into force three months after the MLI ratification was submitted to OECD.

3. Income Tax on the Sales of Goods Classified as Very Luxurious

In 2019, Minister of Finance issued amendments to the regulations regarding the basis for tax imposition, criteria, nature, and rate on the purchase of goods classified as very luxurious, aiming to stimulate growth in property sector especially very luxurious property.

Amendments to these provisions are regulated in Minister of Finance Regulation No. 92/PMK.03/2019, with the main changes including:

- a. higher threshold on selling prices or transfer prices of very luxurious goods including houses and their land, apartments and condominiums, and similar goods, from previously more than Rp5 billion to more than Rp30 billion; and
- b. lower tax rates on goods as referred above, from previously 5% down to 1%.

4. Bookkeeping Using Foreign Language and Currency Other Than Rupiah for Corporate Taxpayers

To provide legal certainty for taxpayers in mineral and coal mining business, the Government has amended the provisions regarding bookkeeping using foreign languages and currency other than rupiah.

the licence was issued out of conversion from CoW or PKP2B whose contract or agreement has stipulated the obligation to maintain bookkeeping in English and US dollar currency.

Amendment to the provisions stipulated in Minister of Finance Regulation No. 123/PMK.03/2019, clarifies the criteria for taxpayers under Contract of Work (CoW) which could maintain bookkeeping in English and US dollar currency, namely:

- a. taxpayers engaged in the Coal Mining Concession Work Agreement (PKP2B); and
- b. Holders of Special Mining Business Licence in Production Operations (IUPK-OP) where

In addition to the above taxpayers criteria, Minister of Finance Regulation No. 123/PMK.03/2019 also regulates amendments to the procedures for bookkeeping using a foreign language and currency other than rupiah for IUPK-OP holders with licence issued out of conversion from CoW or PKP2B whose contract or agreement has stipulated the obligation to maintain bookkeeping in English and US dollar currency.

5. More Low-Risk Taxable Entrepreneurs Entitled to Preliminary Refund on Tax Overpayment

To support the National Health Insurance Program and improve liquidity of taxpayers who are engaged in transactions with VAT withholding agent through preliminary refund on tax overpayment, the Government amended the provisions regarding low-risk taxable entrepreneurs that are entitled to preliminary refund on tax overpayment.

This provision is stipulated in Minister of Finance Regulation No. 117/PMK.03 /2019 and came into force on August 19, 2019. In this regulation, pharmaceutical wholesalers and medical equipment distributors are included in the list of low-risk taxable entrepreneurs, meaning that they are given preliminary (accelerated) refund on VAT overpayment at each Tax Period.

Pharmaceutical wholesalers and medical equipment distributors often deals with public hospitals (as VAT withholding agent) who are partners of the Healthcare and Social Security Agency (BPJS Kesehatan). With accelerated VAT refunds, liquidity of pharmaceutical wholesalers and medical equipment distributors will be improved and ultimately, this facility supports the National Health Insurance program.

6. Easier VAT Refund for Foreign Tourists

Based on the provisions stipulated in Minister of Finance Regulation No. 120/PMK.03/2019, starting October 1, 2019, foreign tourists could request VAT refund at a minimum value of Rp500,000 which can be accumulated from shopping receipts at more than one retail stores participating in the VAT Refund for Tourists program. To account for total accumulation, the VAT value in the shopping receipt from one store should be at least Rp50,000.

In the previous provisions, VAT refund is only valid if the VAT value on each receipt on a single date is at least Rp500,000. In other words, in the previous regulation, foreign tourists could only request VAT refund on purchases at a minimum of Rp5 million per receipt from one retail store.

With the enactment of Minister of Finance Regulation No. 120/PMK.03/2019, foreign tourists could collect grocery shopping receipts at a minimum of Rp500,000 per receipt (not

necessarily the same date) from various retail stores, and after reaching a total of Rp5 million, be entitled to request for VAT refund.

VAT refund requests are made at the VAT Refund counter located in the area before the check-in counter by showing passport, boarding pass for departure from the country, and special shopping receipts from retail stores participating

in the VAT Refund for Tourists program. VAT refund is only valid for purchases made within one month before departure outside Indonesia territory.

The Government expects this relaxation will further promote the tourism sector, boost economic activity in the retail sector, and expand the participation of SMEs in the VAT Refund for Tourists program.



DI Yogyakarta RTO held VAT Refund for Tourists dissemination, which was attended by retailers frequently engaged in transactions with foreign tourists (30/9/2019).



7. Tax Incentives for Oil and Gas Production Sharing Contract Contractors

To spur the discovery of oil and gas reserves and improve the investment climate in upstream oil and gas business activities, the Government provides various tax incentives for oil and gas Production Sharing Contract (PSC) contractors as stipulated in Minister of Finance Regulation No. 122/PMK.03/2019 promulgated on August 27, 2019.

Based on these regulations, certain PSC contractors are entitled to tax incentives in the form of VAT or VAT and Sales Tax on Luxury Goods exemption as well as Land and Building Tax concession on upstream oil and gas business activities at the exploration and exploitation stage.

At the exploration stage, the incentives provided include:

- a. VAT and Sales Tax on Luxury Goods Payable are exempted for acquisition of taxable goods and/or services used or utilized in the oil business operations; and
- b. 100% reduction on oil and gas Land and Building Tax Payable listed in Notice of Land and Building Tax Payable.

At exploitation stage, contractors who cannot reach the internal rate of return and have work areas with certain criteria, such as being located in the deep sea or unconventional field development, could be entitled to similar tax incentives, but for the oil and gas Land and Building Tax, the concession is only valid for land at a maximum of 100%.

8. Expansion on Type of Taxable Service Exports

To stimulate the growth of modern service sector, enhance competitiveness of service exports, and improve trade balance, Minister of Finance has expanded the type of taxable service exports subject to 0% VAT rate. The expansion of this type of service exports is outlined in Minister of Finance Regulation No. 32/PMK.010/2019, which came into force on March 29, 2019.

Activities that constitute as taxable service exports are those services produced within Indonesia territory by Taxable Entrepreneurs for use outside Indonesian territory by recipients of taxable service exports. Therefore, taxable services generated and utilized outside Indonesia territory are not subject to VAT (not service exports).

Service exports that are entitled to 0% VAT rate must meet two requirements, namely:

- a. based on a written agreement; and
- b. there is a payment accompanied by a valid proof of payment from the export recipients to taxable entrepreneurs who export.

The written agreement must clearly state the type of service, the value of service delivery, and details of activities produced within Indonesia territory to be utilized outside Indonesia territory by export recipients.

In case the requirements above are not met, service delivery is considered to occur within Indonesia territory and thus, subject to VAT of 10%.

Type of Services Entitled to 0% VAT Incentive

1. Services attached to movable goods issued for use outside the customs territory:
 - a. toll manufacturing services;
 - b. repair and maintenance services;
 - c. freight forwarding services related to exported goods.
2. Services attached to immovable goods issued for use outside the customs territory, which include construction consulting services related to buildings or building projects outside the customs territory.
3. Services whose results are submitted for use outside the customs territory:
 - a. technology and information services;
 - b. research and development services;
 - c. rental service of transportations means in the form of aircraft and/or ships rental for international flights or shipping activities;
 - d. business and management consulting services, legal consulting services, architectural and interior design consulting services, human resource consulting services, engineering services, marketing services, accounting or bookkeeping services, financial statement audit services, and tax services;
 - e. trading services in the form of services to find sellers in the customs territory for export purposes; and
 - f. interconnection services, satellite operation and/or communication/data connectivity.

9. Procurement of Business Entity Consulting Services for Tax Administration System Reform

The objective of Renewal of Tax Administration System in terms of information technology and database is to develop a trustworthy and reliable information system and to process accurate tax data based on technology in accordance with DGT's core business processes. Formulation of procurement regulations is one of the crucial steps to ensure the success of Renewal of Tax Administration System program.

Pursuant to provisions in Presidential Regulation No. 40 of 2018 concerning Renewal of Tax Administration System and Minister of Finance Regulation No. 109/PMK.03/2018 concerning Procurement of Goods and/or Services for Renewal of Tax Administration System, in 2019, the Government issued Minister of Finance Regulation No. 56/PMK.03/2019 concerning Procurement of Business Entity Consulting Services for Renewal of Tax Administration System.

The scope of substance in the regulation includes:

- a. procurement procedures;
- b. applicable procurement method; and
- c. applicable standard procurement documents and standard contract documents.



B. SUPERVISION

1. Extensification

Extensification is one of DGT's measures to supervise taxpayers who have met the subjective and objective requirements but have not registered themselves to obtain Taxpayer Identification Number in accordance with the provisions of tax legislation.

The extensification strategies implemented by DGT in 2019 comprises of five main aspects including:

- a. sectoral extensification on economic activity of unregistered potential taxpayers in trade, e-commerce, franchise, plantation, mining, fishery, and other dominant sectors in accordance with the sectoral potential in the working area of each RTO/TO;
- b. territorial extensification through field observation in the context of territorial control to engage new taxpayers in commercial areas, such as shopping complexes, shopping centers (malls), markets, shop houses, home offices, industrial areas, warehousing areas, luxury residential areas, apartments and central economic areas in the work area of each RTO/TO;
- c. the follow-up on the List of Extensification Targets (DSE), both originating from other parties in the form of assets data based on the provisions of Article 18 paragraph (2) and (4) Tax Amnesty Act, data from other parties that have been processed based on risk (CRM), as well as internal data sources and data based on field observation including the results of sectoral and territorial extensification activities;
- d. end-to-end management of MSMEs through effective Business Development Service (BDS) approach, both independently and through collaboration with third parties; and
- e. education on tax filing and payment for new taxpayers (registered in 2018 and 2019) and taxpayers who have not submitted their tax returns and have not made payments since being registered (neither filing tax return nor paying taxes/errant taxpayers).

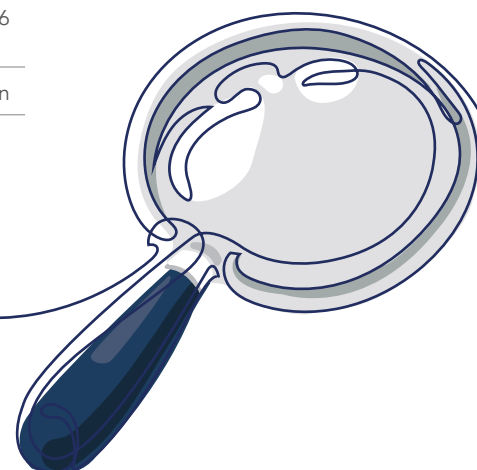
Extensification Performance, 2019

Description	Performance
New taxpayers from tax extensification (corporate taxpayers and non-employee individual taxpayers)	1,261,070
New taxpayers from tax extensification who have paid tax	1,258,632
Annual Tax Return submission compliance of errant taxpayers (neither filing tax return nor paying taxes)	844,796
Extra effort revenue from tax extensification	Rp28.40 triliun

Note:

Extra effort revenue from tax extensification comprises of tax payment by new taxpayers and errant taxpayers.

Source: PERSIL Application as of January 8, 2020.





TSDCO Saumlaki was canvassing business owners in Omele Market, as part of tax intensification to monitor activities and business of taxpayers (18/9/20109).

2. Intensification

Tax intensification is the next stage following extensification in order to to optimize tax revenue on registered subjects and tax objects.

Among the measures taken by DGT to secure tax revenue in 2019 were:

- a. intensive supervision on monthly/periodic tax payment from prominent taxpayers and taxpayers who are subject to Income Tax Article 25 with certain calculations;
- b. intensive supervision on data of assets, particularly on taxpayers who do not took part in Tax Amnesty as a follow-up to post-Tax Amnesty policy;
- c. intensive sectoral supervision, among others, on trade sector including e-commerce and tax invoices without buyer identification/TIN '000', natural resources sector (mining, plantation, fisheries, and forestry), as well as services sector (healthcare service, educational service, logistics service, and mining service);
- d. intensive supervision on prominent taxpayers, errant taxpayers (not filing tax return but potential data is found) as well as supervision on government expenditure and stamp duty tax compliance;
- e. intensive supervision on DGT and DGCE Joint Program activities by focusing on analyzing export, import, and fiscal facilitated area;
- f. following up on potential tax data and trigger data;
- g. implementation of Compliance Risk Management so that RTO/TO can effectively and efficiently follow up on taxpayers who should be supervised;
- h. improved implementation of internal and external data development, utilization, and supervision;
- i. intensive supervision on taxpayers in order to prevent tax avoidance and tax erosion through:
 - 1) intensive research on aggressive tax planning by utilizing Country-by-Country Report (CbCR) data, comparative reports between debt and capital, and private external debt reports;
 - 2) intensive supervision on Controlled Foreign Company (CFC) Rules, certificate of domicile from foreign taxpayers and domestic taxpayers, mechanism for calculating and reporting foreign tax credits, individual foreign tax subjects that can be designated as domestic taxpayers, as well as entities not established and not domiciled in Indonesia that conducts business activities in Indonesia;
 - 3) utilization of Automatic Exchange of Information (AEOI) data and access to financial information for tax purposes;
- j. intensive supervision on taxpayers with a turnover of less than Rp4.8 billion as stipulated in Government Regulation No. 23 of 2018; and
- k. supervision on taxpayers who are confirmed as taxable entrepreneurs to prevent cases of fictitious tax invoices.



Supervision through Delivery of Letter of Inquiry, 2019

Description	Performance
Issuance of Letter of Inquiry in 2019	3,353,763 letters
Letter of Inquiry has been followed-up	2,756,960 letters
Total taxpayers receiving Letter of Inquiry in 2019	1,887,645 taxpayers
Total taxpayers who receive Letter of Inquiry, which have been followed-up	1,480,045 taxpayers
Revenue from the follow-up of Letter of Inquiry	Rp122.04 trillion

Note:

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

Source: Directorate of Tax Potential, Compliance & Revenue

Compliance Ratio of Annual Income Tax Return Submission, 2019

Corporate Taxpayers	Individual Taxpayers (employee)	Individual Taxpayers (non-employee)	Overall Ratio
65.47%	73.23%	75.93%	73.06%

Notes:

Compliance Ratio is the comparison between total Annual Income Tax Return submitted in one fiscal year and the number of registered taxpayers obliged to submit Annual Income Tax return at the beginning of the year.

Source: Compliance Dashboard retrieved on February 25, 2020.

3. Audit

Tax audit strategy implemented by DGT in 2019 focused on efforts to improve the audit quality, which was determined by the following aspects:

- quality of audit objects selection (the potential and collectability of the audited taxpayers);
- productivity and quality of personnel who perform audit;
- audit supervision and quality control;
- availability and utilization of tools (audit application); and
- regulations that provide legal certainty.

2019 Audit Policy

General Strategy	Special Strategy
<ul style="list-style-type: none"> Formulate Compliance Maps in each unit in the form of List of Priority Targets of for Tax Revenue Optimization and define List of Audit Priority Target accurately. Maintain productivity and quality of personnel who perform audits by monitoring the achievement of audit completion targets and audit progress, assessing tax auditors' contribution, and increasing the competencies and comprehension of tax auditors on the auditors' regulations. Control audit quality by enhancing the teamwork of audit team. 	<ul style="list-style-type: none"> Settle tax arrears. Manage audits on regular overpayment tax returns. Accelerate post-audit implementation as a follow-up to the application of Minister of Finance Regulation No.-39/PMK.03/2018. Intensify audits on individual taxpayers. Perform audits on group and integrated business sectors taxpayers. Intensify audits on corporate taxpayers with tax planning, including transfer pricing, thin capitalization, debt-to-equity-ratio (DER), and Controlled Foreign Corporation (CFC) Rules.

General Strategy	Special Strategy
<ul style="list-style-type: none"> Optimize audit by utilizing audit supporting applications in order to create administrative order, ensure quality, and document audit activities. 	<ul style="list-style-type: none"> Audit net assets related to the Tax Amnesty Act.

Sumber: Directorate of Tax Audit and Collection.

Tax Audit Performance, 2019

Description	Realization
Completion (Tax Audit Report)	64, 806 reports
Revenue from tax audit and collection	Rp58.56 trillion
Refund discrepancy	Rp8.22 trillion
Audit effectiveness	94.89%

Notes:

- There was joint KPI for extra effort revenue from tax 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, 2019

Taxpayers	Description	
Corporate taxpayers	Total taxpayers obliged to submit Tax Return	1,450,451 taxpayers
	Total audited taxpayers	35,391 taxpayers
	Ratio	2.44%
Individual taxpayers	Total taxpayers obliged to submit Tax Return	2,445,370 taxpayers
	Total audited taxpayers	26,410 taxpayers
	Ratio	1.08%
Overall Ratio		1.58%

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 returns.

Source: Directorate of Tax Audit and Collection

4. Valuation

Valuation is a measure to appraise Sales Value of Taxable Object which will be the basis to impose Land and Building Tax for plantation, forestry, mining, and other sectors, by using market data, costs, and the income approach.



DGT valuation strategy in 2019 focused on two following measures, namely:

- a. optimization of valuation for tax purposes including properties, businesses, and intangible assets with results expected to become feeding data for monitoring function and other functions for the purpose of tax revenue optimization; and
- b. intensive field valuation activities on potential objects of Land and Building Tax for plantation, forestry, mining, and other sectors with the following criteria:
 - 1) no field valuation has been carried out for two years or more;
 - 2) whose land and/or buildings' values are likely to surge, and
 - 3) whose land and/or buildings are likely to get a significant increase in terms of volume.

Valuation Performance, 2019

Valuation Object	Total Valuation Reports	Amount of Valuation Results (billion Rp)	Contribution to Tax Revenue (billion Rp)
Field - Sales Value of Taxable Object	1,403	1,514,641	1,370
Property I	5,506	12,838	79
Property II	646	25,337	44
Business I	235	39,617	16
Business II	191	16,600	27
Intangible Assets	6	739	61
Total	7,987	1,609,772	1,597

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 as of January 17, 2020

C. LAW ENFORCEMENT

Law enforcement policies in 2019 were focused on two main aspects. The first one is law enforcement with a restorative justice approach that emphasizes achieving fairness for both taxpayer and DGT by prioritizing the recovery of tax crime proceeds through a persuasive approach to taxpayer to make revision and payment prior to further law enforcement. Secondly, the law enforcement process is supported by digital forensic technology to maximize the potential of findings and to affirm evidence of tax crimes.



1. Preliminary Investigation

Preliminary investigation is a tax audit aiming 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 observation and analysis of information, data, reports, and denunciation.

DGT and DGCE Joint Investigation is one of DGT's priorities in 2019. The objective of this task force is to find any indication of tax crime as well as customs and excise crimes that are detrimental to state revenue. The priority sectors for the task force's preliminary investigation in 2019 were:

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

Priority preliminary investigation in 2019 was also conducted on taxpayers requesting VAT refunds on the alleged misuse of export goods consolidation facilities. In this case, DGT and DGCE Joint Investigation activities included risk mitigation of 43 consolidated taxpayers, 1,500 consolidated exporters taxpayers who receive tax refund, and 7,509 consolidated exporters taxpayers whose tax overpayments were compensated in the subsequent taxable period/year.

Preliminary Investigation Performance, 2019

Description	Total
A Initial overdue (letters)	580
B Issuance of Preliminary Investigation Warrant (letters)	660
C Settlement:	
Proposed Investigation (reports)	207
Article 8 paragraph (3) of Law on General Provisions and Tax Procedures (reports)	300
Issuance of Tax Assessment Notice (letters)	5
Summary (reports)	34
Minutes of Findings (reports)	-
Total Settlement	(546)
D Revocation of Preliminary Investigation Warrant (letters)	7
E Final Overdue (letters) (A+B-C-D)	687
Extra effort revenue from Preliminary Investigation and Investigation	Rp2.50 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 as referred to in Article 13A of Law on General Provisions and Tax Procedures because of the first negligence committed by the taxpayer as referred to in Article 38 of Law on General Provisions and Tax Procedures.
- 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:
 - administrative (human) errors such as misspell in individual or corporate taxpayers' names that are being investigated or error in scope of preliminary investigation;
 - change in the type of preliminary investigation;
 - certain consideration from Director General of Taxes
- There is joint KPI from preliminary investigation and investigation.

Source: Directorate of Law Enforcement



2. Investigation

Tax crime investigation is a series of actions to find and gather evidence to solve a tax crime case and find the suspect.

Several measures taken by DGT in 2019 to support tax investigation were:

- improve the handling of immediately known tax crimes;
- investigate companies by implementing a corporate crime liability system;
- conduct Tax Crime Investigation and Money Laundering Investigation to optimize the deterrent effect and facilitate recovery to state revenue losses (asset recovery);
- trace and confiscate assets on investigation activities;
- conduct joint training between Coordinators of Civil Servant Investigator (CSI), CSI Monitoring Coordinators, Prosecutors, and Judges in five batches; and
- launch supporting applications, namely Law Enforcement Information Systems (Sigakum).



Head of Kalimantan Selatan and Tengah RTO, Cucu Supriyatna, delivered the press update regarding submission of suspect and evidence related to the process of tax crime investigation to the Sampit District Attorney (10/12/19).

Investigation Performance, 2019

Description	Total
A. Issuance of Investigation Warrant	176 letters
B. Completed investigation findings as declared by Attorney and other equivalent:	144 files
Tax Crimes	130 files
Money Laundering	4 files*
Article 44B of Law on General Provisions and Tax Procedures	6 files
C. Money laundering investigation finished in 2019	4 investigation
D. State revenue loss	Rp2,124.60 billion
E. Sentenced files	88 files
F. Sentenced defendants	88 suspects
G. State revenue loss based on court decisions during 2019	Rp1,105.47 billion
H. Crime penalties	Rp3,677.22 billion

Notes:

- Investigation findings equivalents are terminated investigation for the sake of state revenue, as referred to Article 44B of Law on General Provisions and Tax Procedures and terminated investigation on the account of Tax Amnesty.
- A file of Money Laundering is equivalent to two files of completed investigation findings as declared by Attorney.

Source: Directorate of Law Enforcement

The scope of tax crime investigation modus operandi handled by DGT in 2019 continues to expand and not only focus on the cases of issuance of tax invoices which are not based on actual transaction. Modus operandi of 144 case files that were declared complete by Attorney and other equivalent, are described in the following table.

Modus Operandi, 2019

Scope	Total
Issuance of tax invoices which are not based on actual transactions	79
Submit annual tax return incorrectly	16
Withheld tax but not paid	12
Do not submit annual tax return	7
TIN/Taxable Person Identification Number misuse	4
Money Laundering	4
Others	22
Total	144

Source: Directorate of Law Enforcement

3. Collection

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

In 2019, DGT took a series of measures to maximize tax collection performance including in terms of data and information technology, policies, coordination with stakeholders, as well as human resource.

To the extent of data and information technology, DGT seeks to accelerate the improvement of tools or applications required in tax collection such as Compliance Risk Management; utilization of Automatic Exchange of Information (AEOI) data from financial service institutions; and encourage the provision and utilization of crossing data from Directorate General of Immigration, including the use of prevention and deterrent (Cekal) application.

Policy-wise, DGT has created a List of Priority Tax Collection based on the Compliance Risk Management and encouraged proposals for eliminating expired tax arrears. DGT establishes coordination with external parties to boost tax collection, including with National Police, Directorate General of Corrections, Directorate General of Immigration, Directorate General of General Law Administration, Commercial Court, Directorate General of State Assets, National Land Agency, One-Stop Administration Services Office, Directorate General of Sea Transportation, as well as local government and banks.

Improving tax bailiffs' competencies become pivotal since the position is on the frontline of tax collection. Throughout 2019, DGT consistently strives to enhance the quality of tax personnel doing collection including through the implementation of forums, technical guidance, assistance, and focus group discussions.



Tax Arrears Disbursement per Type of Action, 2019

Action	Frequency	Disbursement (billion Rp)
Reprimand Letter	2,306,017	10,876
Delivery of Coerce Warrant	525,387	4,095
Notice of Seizure	25,502	935
Bank account freeze	9,652	493
Auction	1,882	20
Prevention of cross-border escape	783	109
Imprisonment preliminary hearing	20	-
Imprisonment (Gijzeling)	18	27
Total	2,869,261	16,557

Source: Directorate of Tax Audit and Collection

4. Digital Forensics

Digital forensic for tax purposes aims to support tax audit, preliminary investigation, and/or investigation by retrieving, analyzing, and reporting electronic data under rules of law and regulations. All information and electronic data are intended to be used as legal, valid, and acceptable evidence by the court.

There are two main highlights of digital forensic policy in 2019. The first one is to increase the quantity of digital forensic activities, in line with the increasing targets in 2019, both at Head Office and RTO level. Next is to promote the use of electronic data in all RTOs to maximize the potential for findings and strengthen the evidence in terms of administration and tax crime across RTOs.

To boost digital forensic performance, DGT in 2019 has taken a series of following measures:

- build up the capacity of digital forensic personnel through the provision of technical guidance, education and training with a comprehensive curriculum, and seminars featuring the latest digital forensic techniques by inviting experts as speakers;
- upgrade digital forensic infrastructure, such as the construction of laboratories and software updates; and
- refine several digital forensic SOPs to match/ meet the accreditation of ISO 17025 and ISO 27037.

Inadequate supply of digital forensic devices in RTOs and the increasingly sophisticated information technology and antiforensic techniques have been challenging for DGT. However, there are good indicators related to the independence of digital forensic personnel. In 2019, DGT Head Office provided assistance for 36 digital forensic activities in RTOs, which was less often than the previous year at 55 times.

Digital Forensics Performance, 2019

Description	Head Office Level	RTO Level
Digital Forensics Task Implementation Report (DFTIR) – beginning balance	15	61
Issuance of Digital Forensics Assignment Letters for:		
Audit	1	274
Preliminary Investigation	93	302
Investigation	21	17
Others	2	3
DFTIR cancellation	-	(9)
DFTIR Settlement	98	501
DFTIR ending balance	34	147

Source: Directorate of Law Enforcement

D. TAX DISPUTES SETTLEMENT



Judicial Process of Tax Administration

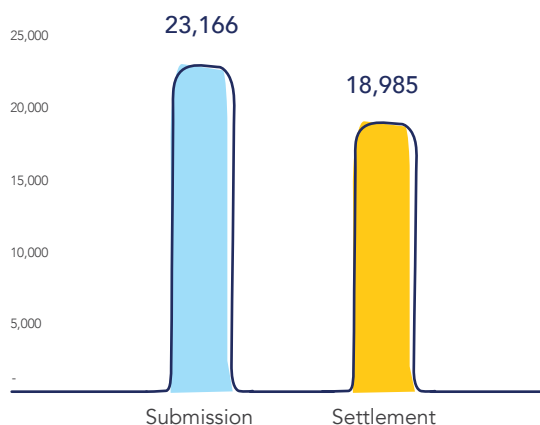
Tax Disputes Settlement in DGT Administration	Tax Disputes Settlement in Tax Court
<ul style="list-style-type: none"> • Objections • Corrections • Deductions • Annulments • Cancellation of tax assessment 	<ul style="list-style-type: none"> • Appeals • Lawsuits • Case Reviews

1. Objection, Correction, Deduction, Annulment and Cancellation

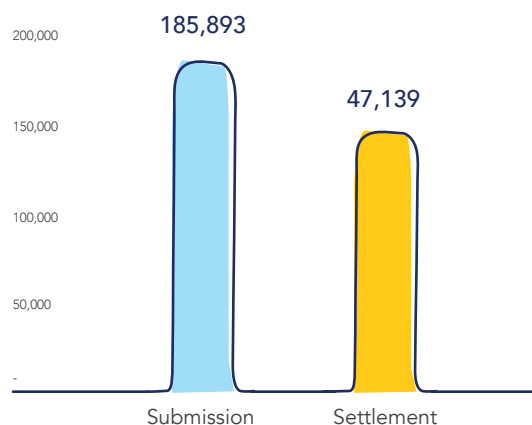
Pursuant to provisions on tax law and regulations, there are several legal measures which could be taken by taxpayers if they disagree with the tax assessment, namely request for objection, correction, deduction, annulment, and cancellation.



Submission and Settlement of Objection, 2019



Submission and Settlement of Non-Objection Dispute, 2019



Notes:

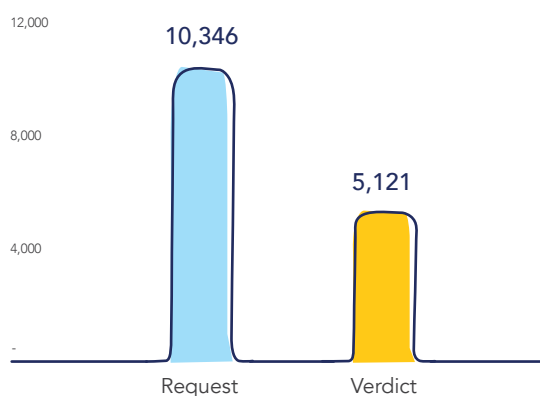
- Included in the request/settlement of Non-Objection Dispute in the graph above is the request/settlement based on the provisions of Article 36 paragraph (1) letters a, b, c, and d of Law on General Provisions and Tax Procedures.
- Total settlements in one year is the number of decisions issued by DGT on the submission of objections/non-objection requests by taxpayers in the relevant year and the previous year.

Source: Directorate of Tax Objections and Appeals

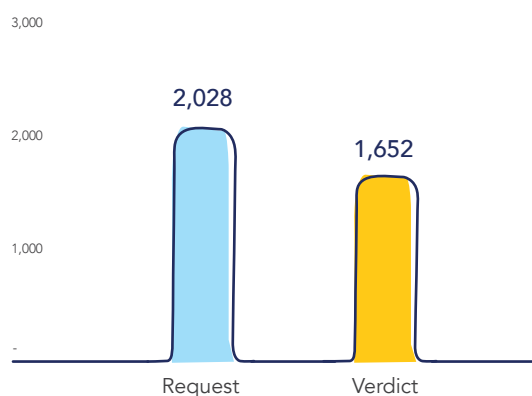
2. Appeals and Lawsuits

Taxpayers could submit appeals and file lawsuits to Tax Court. In 2019, there were a total of 12,374 requests, which comprises of 10,346 appeals and 2,028 lawsuits. This figure rose significantly by 28.14 percent over the previous year at 9,657 requests. That aside, DGT received 6,773 verdicts from Tax Court in 2019.

Appeals and Verdicts, 2019



Lawsuits and Verdicts, 2019



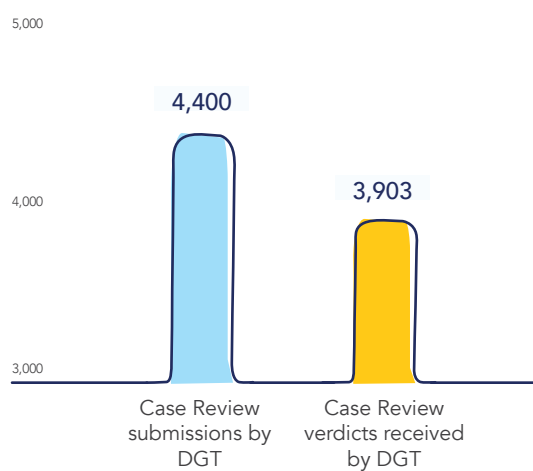
Source: Directorate of Tax Objections and Appeals

3. Case Reviews

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. .

DGT submits 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.

Submission and Verdict of Case Reviews, 2019



Source: Directorate of Tax Objections and Appeals



E. OTHER DISPUTES SETTLEMENT AND LEGAL ADVOCACY

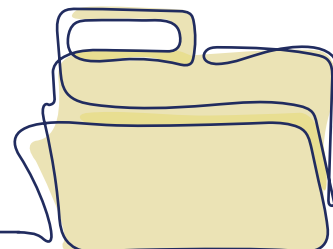
Throughout 2019, DGT handled:

172 cases

2 requests
for judicial
review

447 legal advocacies

164 legal opinion



1. Case Handling

DGT's legal unit is responsible for handling both in-court cases (litigation) and off-court cases (non-litigation). Litigation cases include penal lawsuits, pretrial, disputes on state-owned assets, state administrative and bankruptcy lawsuit, including handling of Ombudsman report, and arbitration.

Some highlighted or specially-treated cases in 2019 described as follows:

a. Palembang Case

This lawsuit was filed by TE, the acquitted (vrijspraak) defendant in a tax crime case. Based on the acquittal, TE pressed charge against DGT by demanding compensation of more than Rp2.5 trillion. Palembang District Court Panel of Judges granted TE's lawsuit and sentenced DGT to pay compensation of more than Rp606 billion. Based

on the verdict, DGT appealed to Palembang High Court and the judge decided to overrule the decision of the District Court in its entirety. The case is then processed for cassation and the verdict dated October 23, 2019, affirmed the appeal decision to reject the entire lawsuit by TE.

b. Denpasar Case

Investigation against GH by Bali RTO was responded with a civil lawsuit. In his lawsuit, GH included the name of the Head of Bali RTO along with fifteen other employees as structural officials and investigators who handled GH investigation. In his lawsuit, GH asked the Judge to grant an attachment order (*conservatoir beslag*) on personal assets of the defendants and forced money (*dwangsom*) of Rp500,000.00/day.

This case adds to the long list of lawsuits related to the implementation of DGT tasks and functions which personally targets tax officers. By the end of 2019, in addition to GH's lawsuit, there were six other lawsuits against tax officers along with *conservatoir beslag* for tax officers' assets, forced money, and/or demand for compensation, as follows:

- 1) Lawsuit No. 28/Pdt.G/2015/PN.Btl at Bantul District Court against Rudi G. Bastari (Head of DI Yogyakarta RTO) and seven other tax officers along with *conservatoir beslag* for tax officers' assets and compensation of Rp1,500,000,000.00.
- 2) Lawsuit No. 39/Pdt.G/2016/PN.Btl in Bantul District Court against S. Josephine M. Wiwiek and six other tax officers along with *conservatoir beslag* for tax officers' assets and compensation of Rp1,600,000,000.00.
- 3) Lawsuit No. 28/Pdt.G/2016/PN.Btl in Bantul District Court against Rudi G. Bastari (Head of DI Yogyakarta RTO) and seven other tax officers along with *conservatoir beslag* for tax officers' assets and compensation of Rp1,600,000,000.00.
- 4) Lawsuit No. 239/Pdt.G/2017/PN.Plg at Palembang District Court against Sumatera Selatan dan Kepulauan Bangka Belitung RTO and the Head of Section of Administrative Preliminary Investigation and Investigation with compensation of Rp2,512,138,216,188.00.
- 5) Lawsuit No. 50/Pdt.G/2018/PN.Sbg in Sibolga District Court against Ken Dwijugastead (former Director General of Taxes) and six other tax officers with compensation of Rp53,650,000,000.00 and forced money of Rp6,000,000,000.00.
- 6) Lawsuit No. 1132/Pdt.G/2019/PN.Tng in Tangerang District Court against the Head of Tangerang MTO, Head of Section of Tax Collection, and the Tax Bailiff with a forced money of Rp 10,000,000/day.

c. Pretrial

The number of pretrial requests handled by DGT keeps increasing every year: 5 cases in 2017, 13 cases in 2018, and 21 cases in 2019, all of which were regarding the naming of suspects.

In general, the arguments used by taxpayers are:

- | | | |
|---|---|--|
| 1) issues on General Investigation Warrant, Special Investigation Warrant, and Notice of Commencement of Investigation; | 4) transfer of share ownership of the company subject to preliminary investigation; | 7) confiscation of evidence used as a basis for naming a suspect; and |
| 2) the principle of <i>ultimum remedium</i> (last resort) in law enforcement for tax crime; | 5) the evidence to name the suspect is deemed insufficient; | 8) provisions on prosecution expiration (Article 40 of Law on General Provisions and Tax Procedures) deemed confusing with provisions on tax assessment expiration (Article 13 of Law on General Provisions and Tax Procedures). |
| 3) taxpayers are not informed about preliminary investigation extension; | 6) the tax crime article stated in the investigation document is inaccurate; | |

DGT evaluated pretrial handling, particularly regarding improvement of technical guidelines for conducting tax crime investigations and preparation of a standard timeline for preliminary investigation and investigation.



2. Legal Advocacy

In 2019, DGT provided 447 legal advocacies at Head Office and RTOs level. The advocacies were provided to handle legal cases across various institutions such as Police, Attorney Office, Corruption Eradication Commission, Courts, Ombudsman, and others, as witnesses, experts, or to provide testimony in the investigation. Meanwhile, for employees who were named as suspects/defendants, DGT legal advocacy unit provides counseling and monitors the case.

One highlighted legal advocacy was criminal reporting against those attempting to seize DGT's land of ± 8000m² in Jl. Sakti IV No. 1, Kemanggisan, Jakarta Barat. At first, HM sued DGT for the land right to the Jakarta Barat District Court on July 7, 2015 and claimed that the land was his. In the list of evidence of his lawsuit, HM included a few Notices of Land and Building Tax Payable that were indicated to be fake. Based on the forgery indications, claims of land ownership which are not based on rights by HM, and the actions of other parties who seized the land, DGT filed a complaint to the Jakarta Barat Metro Resort Police on August 5 and 8, 2019.

The complaint reflects DGT's seriousness in securing assets when there are parties who are not entitled try to seize DGT assets by violating the law. In such cases, the complaint was filed following the failed persuasive approach and dismissal of civil case verdicts that affirm DGT ownership. The proactive stand is expected to be applied to similiar cases throughout Indonesia.

Summary of Legal Advocacies, 2019

Summoning Institution / Advocacy Place	Advocacy Unit	
	Head Office Level	RTO Level
Attorney Office	16	33
Police	10	148
Commission for the Supervision of Business Competition	-	-
Tax Supervisory Committee	-	3
Corruption Eradication Commission	14	22
Ombudsman	7	9
Courts	26	154
Others	5	-
Total	78	369

Source: Directorate of Tax Regulations II

3. Legal Opinion

In 2019, DGT provided 164 legal opinions, both on request and voluntarily, by taking into account their urgency and usefulness. This number has increased from 2018 at 145 legal opinions.

In general, the main objects for legal opinion in 2019 can be classified as follows:

- a. legal drafting of Law, Government Regulation, Minister of Finance Regulation, Director General of Taxes Regulation, and Director General of Taxes Circular Letter;
- b. formulation of memorandum of understanding, contracts and cooperation agreements between DGT and other institutions;
- c. request for legal opinion regarding tax audit, tax collection, and tax crimes investigation on certain taxpayers;
- d. legal opinion related to follow-up on verdicts of Supreme Court and Constitutional Court;
- e. mitigation of legal risk for tasks implementation, particularly related to strategic programs such as DGT core tax system reform, urgent regulations drafting, data/information exchange, plans for tax collection and audit.

4. Judicial Review

Throughout 2019, DGT handled two requests for judicial review to the Supreme Court. DGT also handled one case for a judicial review request to the Constitutional Court which was registered at the end of 2019, but had yet to receive a summon (*relaas*).

List of Judicial Review Cases Handled by DGT, 2019

No.	Case Number	Subject Matter of Request	Status
Supreme Court			
1.	70/PER-PSG/IX/70 P/HUM/2019	Judicial review on Ministry of Finance Regulation No. 206.2/PMK.01/2014 concerning Organization and Procedures of Vertical Units in DGT	Entirely rejected (Won)
2.	17 P/HUM/2019	Application for Judicial Review on Government Regulation No. 46 of 2013 concerning Income Taxes on Income from Business Earned or Received by Taxpayers with Certain Gross Turnover.	Entirely rejected (Won)
Constitutional Court			
1.	68/PUU-XVII/2019 dated November 1, 2019	Judicial review on Article 9 paragraph (8) and letter i Law on VAT against Article 28D paragraph (1) 1945 Constitution, which highlighted about the inauguration of Taxable Entrepreneurs and the mechanism for input tax crediting.	Waiting for court summons (<i>relaas</i>)

Source: Directorate of Tax Regulations II



F. TAX SERVICE

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

The role of Contact Center Kring Pajak 1500200 is to provide tax information while also serving as a channel for public complaints related to taxation. To support its performance, since 2019, Kring Pajak 1500200 has used a new social media application, namely Dolphin, to assist agents in providing information to taxpayers via Twitter, live chat, and email.

Kring Pajak 1500200 Performance, 2019

Type of Services	Total
Inbound	635,152 calls
Outbound	65,482 calls
Twitter @kring_pajak	141,415 tweets
Live chat via pajak.go.id	77,161 chats
Email via informasi@pajak.go.id	13,524 emails
Forgotten e-FIN	25,060 e-FIN
Billing code	5,755 billing codes
Complaints	606 complaints via application system from 114,497 incoming reports

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

#1 Trending Topic Kring Pajak 1500200 Service, 2019

Type of Services	Topic
Inbound	Application/e-SPT
Email	Forgotten e-FIN
Twitter @kring_pajak	Income Tax
Live chat via pajak.go.id	Law on General Provisions and Tax Procedures

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

Kring Pajak 1500200



Tax services must be continuously enhanced to increase taxpayers' trust in DGT, along with the improvement of tax administration process to optimize taxpayers compliance and achieve revenue targets.

One of the initiatives proposed by DGT is 3C (Click-Call-Counter) program which emphasizes on easy service delivery to taxpayers. In this initiative, DGT plans to expand service channels through phone and non-phone media while also adding more back-end offices in contact centers.

Click — Call — Counter

Tax service are provided automatically through websites, mobile apps, or other services without the assistance of tax officers.

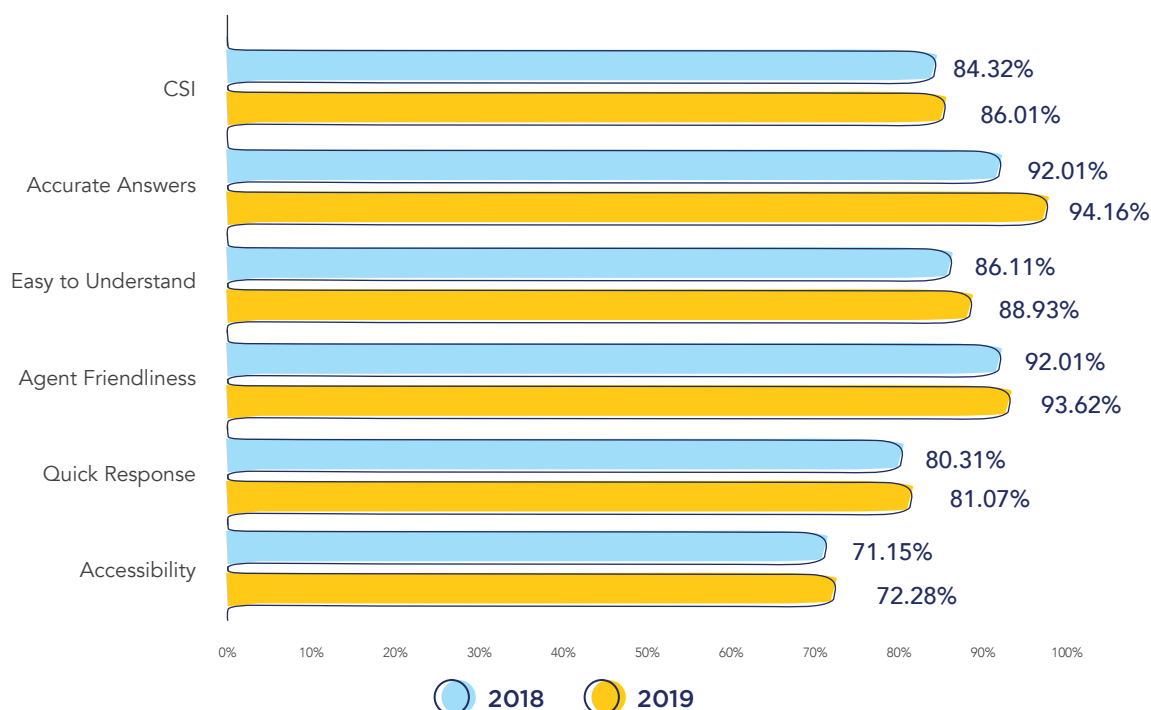
Tax service could be provided through websites, mobile apps, phone calls to contact centers or other services that are carried out semi-automatically with contact centers' assistance as back offices.

Tax service are provided manually through tax offices

DGT also plans to present a series of supporting technologies that will be operated at the contact centers to support the introduction of 3C program. Some of the technologies include: virtual assistance, which today really supports the ease of transaction and providing frequently asked question and repeated information; co-browsing as a tool for taxpayers who need assistance when experiencing problems related to applications and vague site services; voice biometrics as a tool that ensures the security and confidentiality of taxpayers' data; and omnichannel devices/systems to integrate all services.

In 2019, DGT conducted another customer satisfaction survey toward Kring Pajak 1500200 service. Parameters used in this survey are: 1) accessibility or easiness to contact 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.

Service Satisfaction Level Based on Satisfaction Survey on Kring Pajak Service 1500200, 2018—2019



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: Directorate of Tax Dissemination, Services, and Public Relations



Based on the survey, the quality of services provided by Kring Pajak 1500200 has generally improved. However, there are still some room for improvement, namely:

- a. Ease of accessibility
So far, DGT has introduced more service channels. Nevertheless, DGT may have to renew the interactive voice response (IVR) so that it can shorten the duration of service to taxpayers.
- b. Capability/capacity of tax officers
So far, DGT have strived to build up the capabilities of their employees through various activities such as in-house trainings on latest tax regulations, refreshment of tax regulation knowledge, and trainings by involving external parties.

Total Kring Pajak 1500200 Agents, 2019

Agents	Total (employee)
Inbound Call	174
Outbound Call	20
Social Media	14
Live Chat	30
Total	238

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

2. Tax Complaint Service

To provide accountable public services as mandated in Law No. 25 of 2009 concerning Public Services, as well as to refine regulations regarding pre-existing service complaint procedures, in 2019, DGT issued Director General of Taxes Regulation No. PER-07/PJ/2019 concerning Procedures of Tax Service Complaints Submission.

Based on the regulation, DGT provides a number of official channels to submit complaints regarding tax services, namely:

- a. send letters or go directly to the Directorate of Tax Dissemination, Services, and Public Relations or other DGT units;
- b. Kring Pajak: landline call on 1500200 or mobile phone call on (021) 1500200;
- c. facsimile (021) 5251245;
- d. email pengaduan@pajak.go.id;
- e. site pengaduan.pajak.go.id
- f. Twitter @kring_pajak; and
- g. live chat via pajak.go.id.

Through Director General of Taxes Regulation No. PER-07/PJ/2019, DGT also demonstrated its commitment to improve service quality by shortening the period of follow-up to incoming complaints from 60 working days to 30 working days.

Complaints received by DGT through the channels as stated in Director General of Taxes Regulation No. PER-07/PJ/2019, are managed through Tax Complaints Information System (TCIS) application. DGT also follows up on complaints through Public Online Aspirations and Complaints Service (LAPOR!) application, which has been designed by the Government as National Public Service Complaint Management System (SP4N). Throughout 2019, there were 353 complaints have been managed and followed up through LAPOR! application.

Criteria of Incoming Reports through the Tax Complaint Information System, 2018—2019

Criteria	Total	
	2019	2018
Application	37	154
Settlement of Complaints	25	35
Personnel Attitude	13	5
Procedures and Regulations	8	6
Others	1	-
Total	84	200

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

The average time to resolve complaints on national level in 2019 is 12 days, **faster** than in 2018 at 15 days.

Total Incoming Reports through the Tax Complaint Information System, 2015—2019

Year	Total
2015	604
2016	560
2017	364
2018	200
2019	84

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



3. Customer Satisfaction Survey

In 2019, DGT conducted another Customer Satisfaction and Tax Dissemination and Public Relation Effectiveness Survey whose objectives are to measure tax service satisfaction and obtain feedbacks to formulate service policies.

In collaboration with a third party, namely PT Sucofindo (Persero), the survey was conducted through face-to-face interviews using questionnaires. Criteria for respondents are taxpayers who have received services from DGT in the past twelve months. The survey's respondents comprise of 12,986 taxpayers across RTOs.

In this survey, DGT obtained a customer satisfaction index score of 3.42 (out of 4), which was equivalent to 85.50 percent. This score shows that taxpayers were satisfied with tax services.

Customer satisfaction index is assessed based on several service aspects, namely access to information, tax officers, standard operating procedures, and facilities.



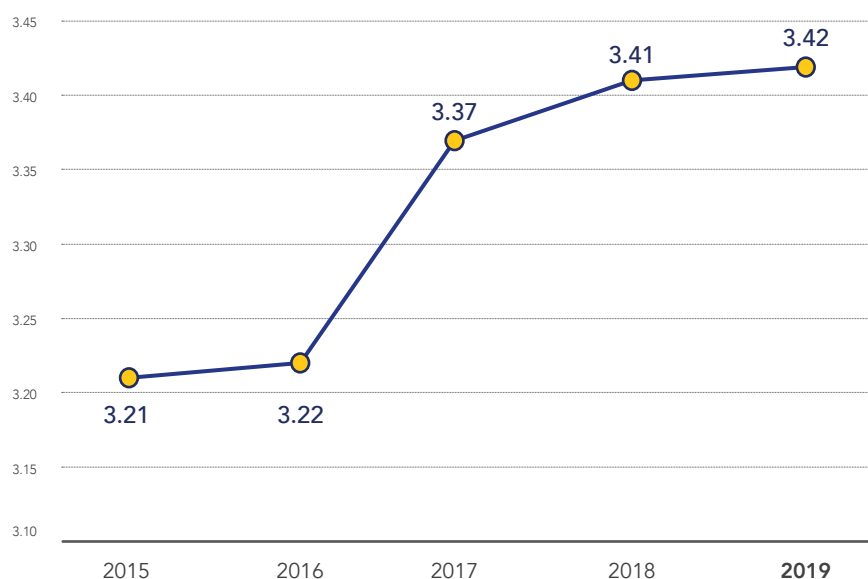
Customer Satisfaction Survey Results, 2018—2019

Aspects	Score	
	2019	2018
Information Access	3.34	3.38
Tax officers	3.47	3.42
Standard operating procedures	3.43	3.41
Facilities	3.42	3.42
Service Satisfaction Index	3.42	3.41

Notes: 4-point scale

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

Customer Satisfaction Index, 2015—2019



Notes: 4-point scale

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

Based on the survey results, DGT are expected to particularly focus on improving the following aspects:

a. Information access

Leaflets/booklets (guidebooks) feature the latest information. The content of the leaflets/booklets are concise and sometimes different from the actual activities;

b. Service facilities

Not all tax offices provide customer self-services and if there are, some of the self-services are deemed insufficient. These facilities include EDC machines, computers, and supporting facilities for the disabled.

The assessment of tax service performance is then conducted through Ministry of Finance Customer Satisfaction Survey in 2019. The survey was conducted by direct interview with taxpayers registered in tax offices across six major cities in Indonesia, namely Jakarta, Medan, Batam, Surabaya, Balikpapan, and Makassar.

There are eleven aspects of service that are used to measure customer satisfaction with Ministry of Finance's

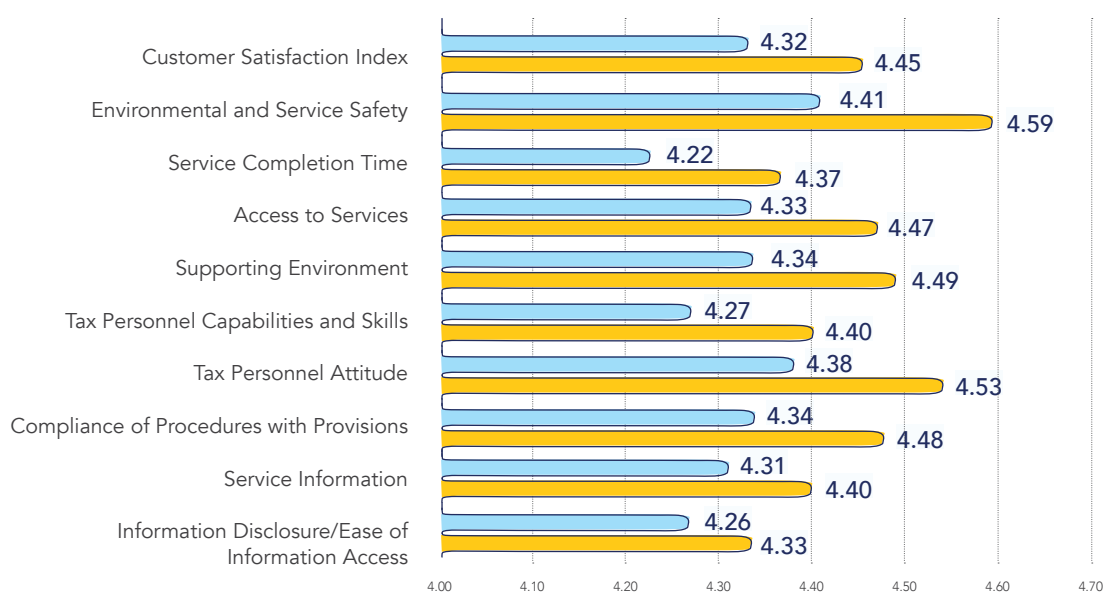
services according to Law No. 25 of 2009 on Public Services. Among the types of services related to DGT's tasks and functions assessed in this survey are:

- request for Tax Clearance Certificate;
- request for overbooking due to tax overpayment or because of incorrect or unclear information in Tax Payment Slip;
- request for Tax Identification Number registration; and
- request for confirmation of taxable person for VAT purposes.



Bandung Cibeunying TO welcomed football club Persib Bandung foreign players who applied for TIN registration (20/11/2019).

DGT Service Satisfaction Index Based on Ministry of Finance Customer Satisfaction Survey, 2018—2019



Notes: 5-point scale

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

In this survey, DGT obtained a customer satisfaction index score of 4.45 (out of 5) or 89 in percent scale. DGT's score in 2019 rose 0.13 points over the previous year at 4.32.



G. TAX DISSEMINATION

Themes of Tax Education and Dissemination Program, 2019

Theme	Target	Objective
Improve tax compliance	New and registered taxpayers	Taxpayers have sufficient knowledge and skills in performing tax administration which resulted in higher tax compliance.
Raise tax awareness of future taxpayers	Future taxpayers	Raise tax awareness of students at elementary, middle, and high school levels through learning process.
Broaden tax knowledge and enhance tax skills	Potential future taxpayers, new taxpayers, and registered taxpayers	Education for fulfilling tax obligations.

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

Tax Dissemination Activities, 2018—2019

No.	Activities	Frequency	
		2019	2018
1.	Tax dissemination for treasurers	2,271	2,244
2.	Tax dissemination for future taxpayers (1st – 3rd grade elementary school students)	17	44
3.	Tax dissemination for future taxpayers (4th – 6th grade elementary school students)	85	120
4.	Tax dissemination for future taxpayers (7th – 9th grade junior high school students)	279	341
5.	Tax dissemination for future Taxpayers (10th – 12th grade senior high school students)	1,092	1,289
6.	Tax dissemination for future taxpayers (college students)	677	600
7.	Tax dissemination for potential taxpayers	2,839	1,554
8.	Tax dissemination for teachers/lecturers	77	131
9.	Tax dissemination for private employers	227	330
10.	Tax dissemination for corporate taxpayers	3,093	3,126
11.	Tax dissemination for newly registered taxpayers	7,795	6,467
12.	Tax dissemination for taxpayers with certain amount of gross income	3,948	3,196
13.	Tax dissemination for individual taxpayers with certain segmentation	974	867
14.	Tax dissemination for (employee) individual taxpayers through employers	5,355	4,729
15.	Tax dissemination for individual taxpayers who perform independent personal services	3,075	2,816
16.	Tax dissemination on rights and obligations of treasurers	1,238	1,701
17.	Tax dissemination on rights and obligations of potential taxpayers	1,905	2,326
18.	Tax dissemination on rights and obligations of taxpayers within certain sector or business classification	1,562	1,668

No.	Activities	Frequency	
		2019	2018
19.	Tax dissemination on income tax for taxpayers with a certain gross income not exceeding Rp4.8 billion	2,192	1,762
20.	Tax dissemination on Tax Amnesty	1	16
Total		38,702	35,327

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

Tax Class

Tax dissemination activity with face-to-face method and for limited participants, held regularly in DGT units

21,271

with a total of participants

Tax Classes held throughout 2019,

523,466

Source: Tax Dissemination Monitoring Application

1. Tax Awareness Inclusion 2019

Tax Awareness Inclusion is an initiative of DGT in collaboration with the stakeholders to raise tax awareness of students, teachers, and lecturers by incorporating tax awareness materials in curriculum, learning, and books.

In 2019, DGT held a series of Tax Awareness Inclusion programs/activities as follows:

a. Workshop on Developing a Semester Learning Plan Guide

This activity took place in May 2019 at DGT Head Office, Jakarta, and was attended by representatives of General Compulsory Subjects (GCS) lecturers in several universities in Jakarta which become the piloting projects for Tax Awareness Inclusion. One of the points in the workshop discussion was that DGT needed to set

up Semester Learning Plan containing standard tax awareness subject to help lecturers in learning process. Moreover, DGT also had to prepare tax awareness subject at elementary, junior high, and high school levels to be piloted at Curriculum Pilot Schools.

b. Launching of FSA Financial Literacy Book in Taxation Series for Higher Education

The 10th series of financial literacy books entitled "Aspects of Taxation in the Financial Services Sector" which has been co-authored by DGT and Financial Services Authority (FSA) since 2018, was at last officially launched on July 30, 2019. The launching event was held along with 2019 Student Action and Indonesian Youth Savings (AKSiMUDA) event in the Auditorium of Agency for the Assessment and Application of Technology, Jakarta.



c. Technical Guidance for GCS Lecturers in Jakarta

Technical guidance for GCS lecturers from pilot universities for Tax Awareness Inclusion in Jakarta was held in two batches, first on September 6, 2019 for GCS lecturers of Five Principles (Pancasila) and citizenship and then, on September 27, 2019 for GCS lecturers of religion, ethics, and Indonesian.

The urgency of this program depends on the level of comprehension, knowledge, and skills about tax awareness of the lecturers as inclusion partners which still vary.



d. Pajak Bertutur

Pajak Bertutur (Tax Literacy) is a tax awareness inclusion campaign that takes place regularly every year. The 2019 Pajak Bertutur were held on November 22 and 25, 2019 in commemoration of Teacher's Day. The 2019 Pajak Bertutur comprised of the following events:

- 1) gathering with stakeholders from education circle and awarding of Edutax Award held at DGT Head Office;
- 2) gathering with stakeholders from education circle and making testimonial videos supporting Tax Awareness Inclusion by chancellors from universities appointed as pilot unit, which was held at RTOs level; and
- 3) teaching in classes for one hour training with subjects matching the education level, which was held at tax offices levels.

2. Tax Dissemination Effectiveness Survey

Dissemination is among the functions whose effectiveness is assessed in Customer Satisfaction and Tax Dissemination and Public Relations Effectiveness Survey in 2019. The survey location encompassed the working area of all RTOs within DGT, with a total of 12,986 taxpayers.

Tax dissemination effectiveness index was evaluated based on three aspects, namely dissemination subject, tax officers, and comprehension of tax information. Based on the survey, DGT scored 81.40 on dissemination effectiveness index. This result can be interpreted that the respondents considered that DGT's dissemination was effective.

Tax Dissemination Effectiveness Survey Result, 2019

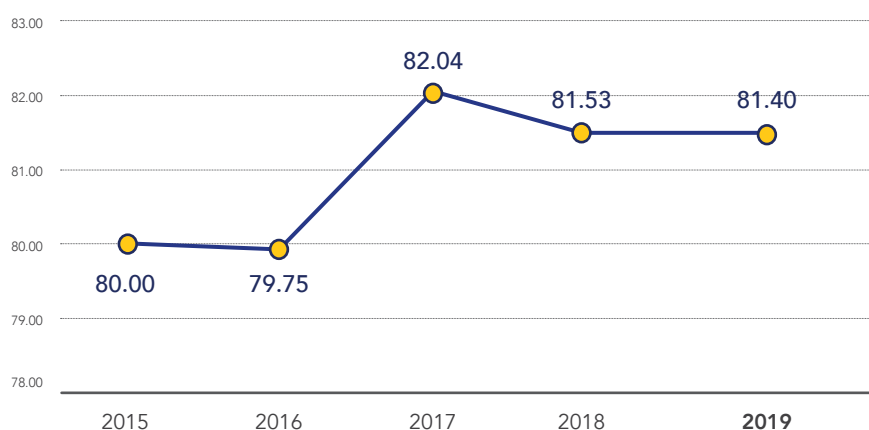
Measured Aspects	Score
Dissemination subjects	79.75
Tax officers	80.00
Tax comprehension	83.68
Dissemination Effectiveness Index	81.40

Note: 100-point scale
Source: Directorate of Tax Dissemination, Services, and Public Relations

From the survey, DGT also receives feedbacks on respondents' preferences. The most preferred form of information for respondents, respectively, are leaflet (brochure), video tutorial, booklet (guidebook), slides (presentation material), tutorial CD, and audio tutorial. Meanwhile, the most popular dissemination media are face-to-face with tax officers, live chat, social media (Twitter, Facebook, Instagram, Youtube), DGT sites, email, phone, and letters.

The main priority for improvement based on the survey was interesting (content and appearance) and easy to understand dissemination subjects. Interesting subject will make the respondents happily engaged in the dissemination while easy-to-understand contents will meet the dissemination objective.

Tax Dissemination Effectiveness Index, 2015—2019



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

H. INTERNATIONAL TAXATION

1. Tax Treaty

The Double Tax Avoidance Agreement (DTA) or better known as a tax treaty is an agreement between two or more countries or jurisdictions established to avoid the imposition of double taxation by the domicile and source country on the same income. In its development, DTA is also used to prevent tax evasion and avoidance by companies because there are many companies who take advantage of DTA to avoid tax both in domicile and source countries so that their activities are not taxed anywhere (double non-taxation).

Currently, the Government is focusing on improving policies for ease of doing business to boost investment, which in turn will create new jobs and significantly stimulate economic growth. The policy is stipulated in Presidential Instruction No. 7 of 2019 concerning Acceleration of Ease of Doing Business. Based on this policy, the Government must also provide a tool that regulates the distribution of taxation rights between countries so that investors get the



assurance that they will not be taxed twice, both in Indonesia and in their home countries, for their activities in Indonesia. Thus, the existence of DTA between Indonesia and other countries will support the Government's efforts in boosting investment between countries, especially in Indonesia.

In 2019, Indonesian Government ratified DTA with the Republic of Tajikistan through the issuance of Presidential Regulation No. 76 of 2019, which

took force on November 13, 2019. Following the ratification, by the end of 2019, Indonesia has 70 tax treaties in force with its partner countries/ jurisdictions.

In 2019, Indonesian Government was also in the process of drafting and amending some DTAs, both in the negotiation and exchange of diplomatic notes stage.

Tax Treaty in Process of Ratification or Amendments, 2019

Partner Countries/Jurisdictions	Description
Singapore	In the middle of preparation for final negotiation of renegotiating DTA applied in 2020
Austria	Has passed through the first negotiation phase towards renegotiation
Ireland	In the process of further review to formulate new treaty

Source: Directorate of International Taxation

2. The Base Erosion and Profit Shifting

The increasingly widespread Base Erosion and Profit Shifting (BEPS) practice by companies across various countries could cause a country to lose its potential tax revenue. BEPS is carried out by companies by taking advantage of the loopholes in a country's domestic tax regulation and thus, resulting in base erosion and profit shifting to other countries that have lower tax rates. Based on OECD data, losses incurred by BEPS practices have reached US\$ 100 billion to US\$ 240 billion, or around four to ten percent of potential revenue from corporate income tax annually.

The loss will be more eminent for developing countries like Indonesia compared to developed countries because tax still accounts for 70 percent of the state revenue. Based on this fact, G20 member countries work with OECD and take the initiative to combat BEPS practices by issuing 15 BEPS Action Plans.

BEPS was one of the topics discussed at the 49th SGATAR Annual Meeting in Yogyakarta. This topic becomes a highlight among SGATAR member countries which share the same issue (24/10/19).



15 BEPS Action Plan

Action 1	Digital Economy
COHERENCE	
Action 2	Hybrid Mismatches
Action 3	Controlled Foreign Company Rules
Action 4	Interest Deductions
Action 5	Harmful Tax Practice
SUBSTANCE	
Action 6	Treaty Abuse
Action 7	Permanent Establishment Status
Action 8	Transfer Pricing Intangibles
Action 9	Transfer Pricing Risk and Capital
Action 10	Transfer Pricing High Risk Transactions
TRANSPARENCY	
Action 11	BEPS Data
Action 12	Disclosures
Action 13	Transfer Pricing Doc and Country by Country Report
Action 14	Dispute Resolution
Action 15	Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS
Minimum standard for BEPS Action Plan Implementation: Action 5, 6, 13, dan 14	

Source: Directorate of International Taxation

As one of G20's member countries, Indonesia is committed to implementing 15 BEPS Action Plans, which has been incorporated into domestic regulations in Indonesia. By the end of 2019, Indonesia has implemented the following BEPS Action Plan.

Implementation of BEPS Deliverables by Indonesian Government by the end of 2019

BEPS Action Plan	Implementation
Action 3	Issuance of Minister of Finance Regulation No. 93/PMK.03/2019 on the Amendments 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 of Multilateral Instrument (MLI) - Issuance of Director General of Taxes Regulation No. PER-25/PJ/2018 concerning Procedures for Implementation of Double Tax Agreement (replacing the previous provision in Director General of Taxes Regulation No. PER-10/PJ/2019).
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 Parties 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.



BEPS Action Plan	Implementation
Action 14	<ul style="list-style-type: none"> - Issuance of Minister of Finance Regulation No. 49/PMK.03/2014 concerning Mutual Agreement Procedure (replacing the previous provision in Minister of Finance Regulation No. 240/PMK.03/2014) - 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, 7th, 2017 - Issuance of Presidential Regulation No. 77 of 2019 concerning Ratification of Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting.

Source: Directorate of International Taxation

3. Mutual Agreement Procedure

Mutual Agreement Procedure (MAP) is an administrative procedure regulated in DTA to resolve disputes that arise in implementing DTA.

MAP requests can be initiated by either Indonesian resident taxpayers or non-resident taxpayers, Director General of Taxes, or competent authorities of DTA partner countries. Such request could be submitted when an erroneous tax treatment arises, including tax imposition/withholding, which breaches DTA or actions that cause double taxation, determination of status as domestic tax subject, discrimination, or misinterpretation of tax treaty provisions.

MAP requests can be submitted simultaneously with the attempt of resolving tax disputes through objection in under Article 25 Law on General Provisions and Tax Procedures and appeal under Article 27 Law on General Provisions and Tax Procedures. However, MAP process will be terminated if the appeal hearing has been settled.

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 disputes 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 conducted a peer review on Indonesia and 79 other countries which took place until 2019.

MAP Request Handling, 2019

Description	Total
New requests as of December 31, 2019	152
Settled requests as of December 31, 2019	94
Outstanding requests as of December 31, 2019	58

Source: Directorate of International Taxation

Distribution of MAP Requests Based on Regions as of December 31, 2019

Region	Total
America	14
Australia	-
Asia	27
Europe	17
Total	58

Source: Directorate of International Taxation

4. Advance Pricing Agreement

Advance Pricing Agreement/APA is one of the mechanisms to prevent and handle international tax disputes, particularly advance pricing disputes. In APA, Director General of Taxes enters into a written agreement with the taxpayers or competent authorities of tax treaty partner countries to mutually agree on criteria for setting advance pricing and/or an arm's length price or profit in advance of transactions. APA can take a form of an agreement between Director General of Taxes and taxpayers (Unilateral APA) or between Director General of Taxes and the tax authorities of the partner country/jurisdiction (Bilateral APA).

With APA, both taxpayers and DGT can avoid transfer pricing disputes, which usually consume a lot of resources on both sides. Thus, taxpayers who have APA will get legal certainty regarding the value of affiliated transactions. Other benefits of APA are as follows:

- a. eliminate double taxation;
- b. protect tax base in accordance with taxation rights of respective countries so that tax base and revenue can be measured and maintained during APA period;
- c. allow DGT to allocate resources for other more productive activities; and
- d. boost the trust of the world to Indonesia's commitment to prevent and resolve transfer pricing disputes, which in turn will increase investment attractiveness.

APA Handling Activities, 2019

Description	Unilateral APA	Bilateral APA
New requests as of December 31, 2019	19	45
Settled requests as of December 31, 2019	16	17
Outstanding requests as of December 31, 2019	3	28

Source: Directorate of International Taxation

Distribution of Bilateral APA Request Based on Regions as of 31 December 2019

Region	Bilateral APA
America	1
Australia	-
Asia	22
Europe	5
Total	28

Source: Directorate of International Taxation



5. Tax Information Exchange

Along with the increasingly widespread and diverse practices of tax avoidance and tax evasion through cross-border transactions in the current era of globalization, tax authorities in each country require effective monitoring mechanisms and preventive actions. One of the supervisory mechanism applied by DGT as a follow-up instrument to international agreements is the Exchange of Information (Eol). Eol is an exchange of tax information based on international agreements that can be utilized by DGT as a tax authority in Indonesia to obtain tax-related information from the tax authorities of partner countries/jurisdictions.

Tax Information Exchange Network Based on International Agreements of Indonesia by the end of 2019

Type of International Agreement	Partner Countries/Jurisdictions
Tax Treaties	68
Tax Information Exchange Agreement (TIEA)	6
Convention on Mutual Administrative Assistance in Tax Matters (MAC)	134

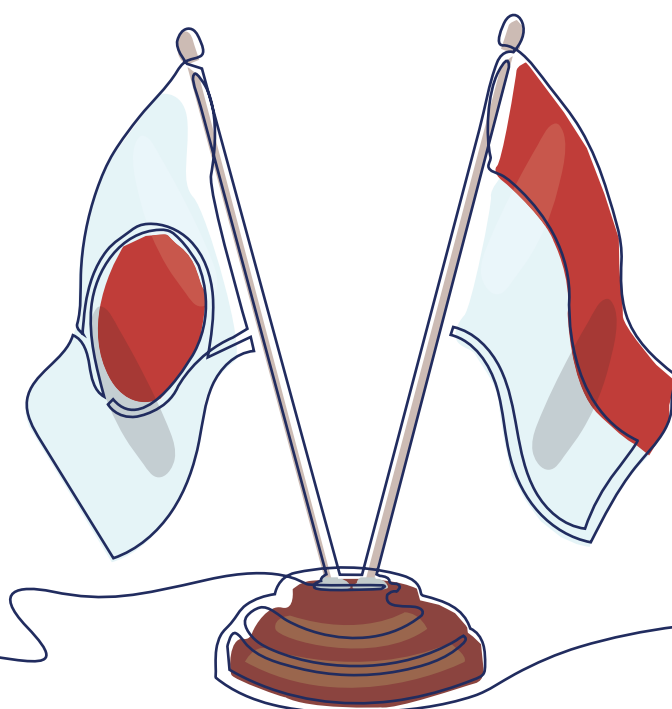
Source: Directorate of International Taxation

a. Eol on Request

In 2019, of all Outbound Eol on Request proposals that were forwarded to the competent authorities (CAs) of partner countries/jurisdictions, 71.7 percent of the cases were still in the process of data and information collection by CAs of partner countries/jurisdictions, while 28.3 percent of the cases had been processed and submitted to the proposing unit.

On the other hand, in 2019, DGT also received Inbound Eol on Request. Of all the requests, 85.7 percent were forwarded to DGT units and 14.3 percent of the requests were returned or clarified to CA of partner countries/jurisdictions. Moreover, out of the requests forwarded to DGT units, 88.9 percent of the cases had been

processed by DGT units and submitted to CAs of partner countries/jurisdictions who submitted the requests, while 11.1 percent were still being processed by DGT units.



b. Spontaneous Eol Exchange

Of all Outbound Spontaneous Eol in 2019, 44.4 percent of the cases were returned or clarified to DGT units, and 55.6 percent had been submitted to CAs of partner countries/jurisdictions. Meanwhile, for Inbound Spontaneous Eol cases, 1.7 percent were returned or clarified to CAs of partner countries/jurisdictions, whereas 98.3 percent of the cases had been submitted to DGT units.

c. Automatic Eol

Automatic Eol (AEol) is the exchange of information that is carried out at a certain time interval, periodically, systematically, and continuously on information concerning tax matters from tax authorities in Indonesia to tax authorities in partner countries/jurisdictions or vice versa. Based on Minister of Finance Regulation No. 39/PMK.03/2017, AEol can be grouped into three categories, namely:

- | | | |
|---|---|---|
| <p>1) AEol for Withholding Taxes, which is an exchange of information containing income transactions originating from Indonesia in single tax year related/ received by tax residents stating that they are residents/state entities/ partner jurisdictions or otherwise. In 2019, Indonesia has received AEol information on withholding tax data from seven partner countries/jurisdictions and has sent AEol information for</p> | <p>withholding tax data to four partner countries/ jurisdictions.</p> <p>2) AEol on Country by Country Data (CbCR). In 2019, Indonesia has received country-by-country reports from 45 partner countries/ jurisdictions and has sent country-by-country reports to 18 partner countries/jurisdictions.</p> <p>3) AEol for Financial Information Data (AEol CRS). Indonesia began the automatic exchange of financial information for the first time in 2018</p> | <p>while the data reported belonged to 2017. The second exchange was conducted in 2019 where the data reported belong to 2018. Financial information reported by financial services institutions, other financial services and other entities to DGT, will be sent by DGT to CAs of partner countries/jurisdictions through Common Transmission System (CTS) application.</p> |
|---|---|---|

In 2019, DGT issued Announcement of Director General of Taxes No. PENG-05/PJ/2019 regarding List of Participating Jurisdictions and Reporting Jurisdiction in the Context of Automatic Exchange of Information (AEol), which comprises 98 participating jurisdictions and 82 reporting jurisdictions.

In 2019, Indonesia received financial information on Indonesian financial account holders / Indonesian taxpayers from 80 partner countries/jurisdictions. Indonesia also sent financial information on foreign financial account holders/foreign tax subjects to 64 partner countries/jurisdictions.



SUPPORTING FUNCTIONS OVERVIEW

A. ORGANIZATIONAL DEVELOPMENT

1. Establishment of Directorate of Tax Data and Information and Directorate of Information Technology and Communication

Since the amendment to the provisions of tax laws and regulations in 1983, which marked the beginning of tax reform, Indonesia has changed its tax collection system from official-assessment to self-assessment. The self-assessment system allows taxpayers great flexibility and responsibility to meet their tax obligations, which is on the other side also creates consequences for the tax authority to assess taxpayer compliance.

Assessment of taxpayer compliance would only be effective if DGT has comparative data that can be used to cross-check the reports submitted by taxpayers. This

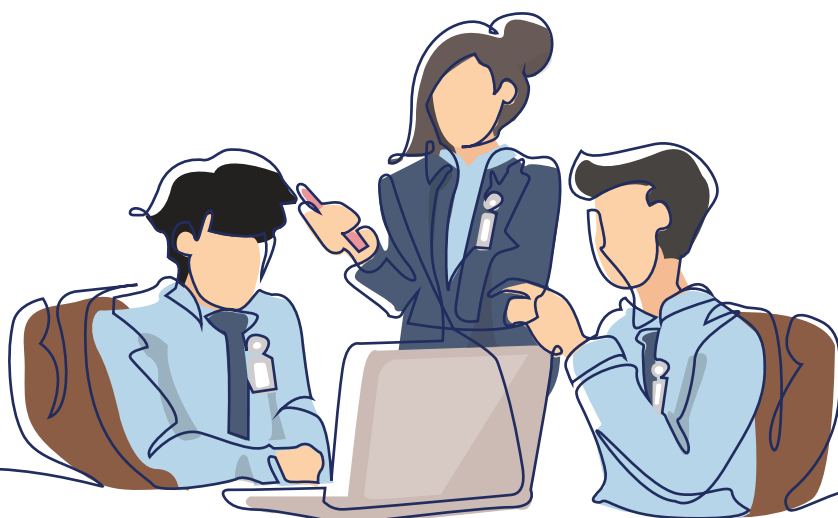
comparative data is particularly essential in supporting the service, supervision, and law enforcement functions carried out by DGT. DGT itself is required to be able to manage its data properly and ensure that its decisions are made based on an analysis supported by various valid, accurate, and high-quality data.

Management of tax data and information is closely related to system automation. Tax system automation using the latest and reliable information technology is very crucial to be provided, in line with, 1) the growing amount of data and information being managed, 2) the increasing number of taxpayers that must be served

and supervised, and 3) the higher complexity of tasks and quantity of work that is increasingly difficult to be handled manually and requires a faster response time.

Based on organizational evaluation related to data and information governance as well as information and communication technology development and operational governance, DGT needs to improve the structure, duties, functions, and workflow of several units within the scope of Head Office.

Directorate of Tax Data and Information is established to carry out tasks and functions that focus on integrating the management of all tax data and information. The scope of the tasks and functions includes the process of data management, data monitoring, data collection, data processing, quality control, potential data analysis, and data utilization for assessing and mapping taxpayer compliance risks and other requirements. Directorate of Tax Data and Information will also be responsible for



managing data related to tax revenue, tax payables, and tax arrears, which will serve as the single source of truth of tax-related financial statements.

Organizational restructuring is also expected to create a system development cycle that is easy to implement and monitor and avoids work overlapping. Directorate of Information and Communication Technology is established as the by-product of integration of information system operational management and development function previously carried out by two directorate units, namely Directorate of Information and Communication Technology Transformation and Directorate of Tax Information Technology. There are six sections in Directorate of Information and Communication Technology, each of which

carries out the functions of analysis, design, and development of information systems. Overall, Directorate of Information and Communication Technology is designed to map the entire information and communication technology management process based on the System Development Life Cycle and COBIT5.

Minister of Finance Regulation No. 87/PMK.01/2019 is the legal basis for the establishment of Directorate of Tax Data and Information and the Directorate of Information and Communication Technology. Furthermore, based on the stipulation in Director General of Taxes Decree No. KEP-497/PJ/2019, the two new directorates began operating on July 8, 2019.

2. Continuation of Micro Tax Office Pilot Project

DGT conducts Micro Tax Office (TO) pilot project by expanding the authority of Tax Services, Dissemination, and Consultation Offices (TSDCOs), which became the pilot units, to better reach more taxpayers. TSDCOs that are appointed as Micro TOs perform tax office tasks and functions with certain organizational and procedures arrangements, including dissemination, services, and taxpayers supervision.

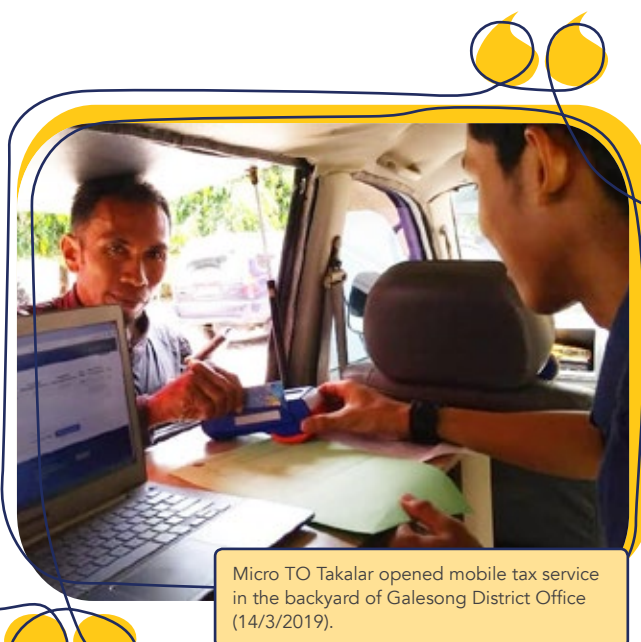
DGT began conducting Micro TO trial in November 2016. To obtain more comprehensive results, DGT has extended the pilot project period for the following years while simultaneously increasing the number of offices designated as pilot units.

Micro Tax Office Pilot Unit

2016	Addition in 2019
1. Banjar TSDCO	1. Batusangkar TSDCO
2. Wonosobo TSDCO	2. Mukomuko TSDCO
3. Lumajang TSDCO	3. Majalengka TSDCO
4. Takalar TSDCO	4. Pacitan TSDCO
	5. Mempawah TSDCO
	6. Tanjung Selor TSDCO
	7. Tomohon TSDCO
	8. Labuan Bajo TSDCO
	9. Tual TSDCO

Basis:

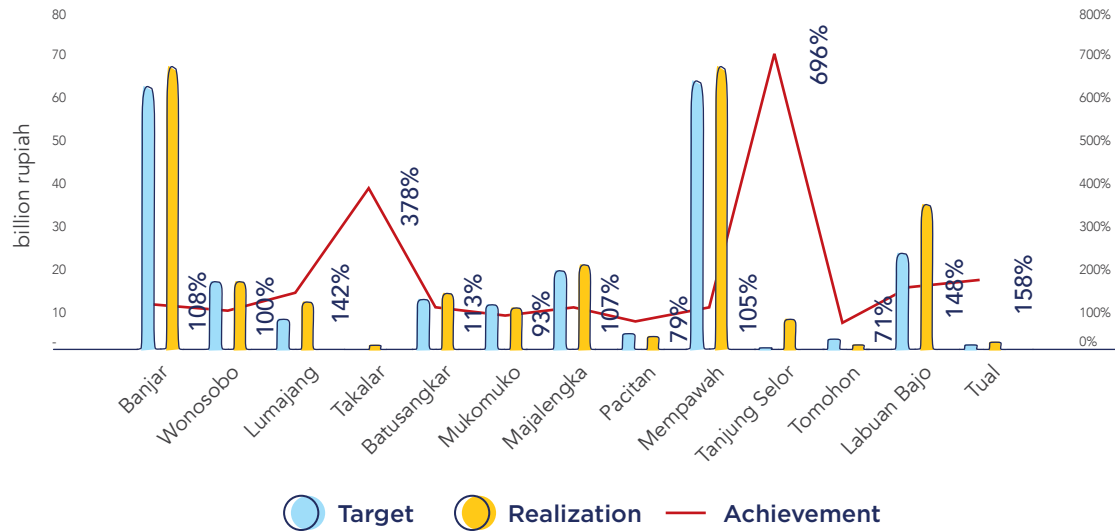
- Director General of Taxes Decree No. KEP-311/PJ/2016
- Director General of Taxes Decree No. KEP-286/PJ/2018



Micro TO Takalar opened mobile tax service in the backyard of Galesong District Office (14/3/2019).



Micro Tax Office Revenue Performance, 2019



Source: Questionnaire Data of Micro TO Pilot Project Evaluation for 13 TSDCOs in 2019 (processed).

Based on the evaluation results, 10 TSDCOs appointed as pilot units successfully exceeded the 2019 tax revenue target. TSDCO Tanjung Selor and TSDCO Takalar posted high percentages of tax revenue performance achievement, achieving 696 percent and 378 percent, respectively. Meanwhile, TSDCO Banjar recorded the highest tax revenue realization at Rp67.50 billion, followed by TSDCO Mempawah at Rp67.45 billion. On the other hand, three TSDCOs, whose percentage of tax revenue performance achievement still stood below 100 percent, were TSDCO Tomohon, TSDCO Pacitan, and TSDCO Mukomuko.

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 2019, the program was intended 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, 2019

Category	Number of Winners	
	Selection Stage I (Regional)	Selection Stage II (National)
Echelon IV Official	123	3
Tax Auditor	97	3
Tax Appraiser	-	3
Tax Objection Reviewer	59	3
Account Representative	102	3
Tax Bailiff	55	3
Front Officer	76	3
Supporting Staff	148	3
Total	660	24

Source: Directorate of Internal Compliance and Apparatus Transformation

2. Leadership Development Program

Leadership Development Program (LDP) is part of the competency development process for employees in structural positions. LDP is designed to build managerial competencies of leaders so they could deliver top performance to encourage the achievement of DGT's vision and mission.

DGT conducts two LDP programs, namely LDP for echelon III officials and echelon IV officials. LDP for echelon III officials, also known as Leadership Excellence, is held by Directorate of Internal Compliance and Apparatus Transformation. In 2019, Leadership Excellence participants mostly comprised of Head of TOs and Head of Division at RTOs. The central theme of the 2019 Leadership Excellence was

coaching, which aimed that leaders would be able to leverage dialogue and coaching to bring out the best potential of their subordinates.

Each unit organizes LDP for echelon IV officials based on the guidelines prepared by Directorate of Internal Compliance and Apparatus Transformation. The units are given the flexibility to choose training subject, schedule, and budget allocation, as long as it is still within the corridors specified in the guidelines. Furthermore, Directorate of Internal Compliance and Apparatus Transformation will conduct monitoring and evaluation to assess the effectiveness of LDP implemented by units.

Implementation of Leadership Development Program, 2019

Type	Theme	Participants		
		Male	Female	Total
LDP for echelon III officials	Leader as Coach	140	34	174
LDP for echelon IV officials	Coaching for Performance	682	113	795

Note: LDP for echelon III officials is conducted in three batches.

Source: Directorate of Internal Compliance and Apparatus Transformation

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

In order to improve the quality of human resources, 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 granting permission to attend non-official education at their own cost.

Assignment of Scholarship Program, 2019

Level	Employees		
	Male	Female	Total
Diploma	300	187	487
Undergraduate	91	82	173
Domestic Graduate	29	22	51
Linkage Graduate	18	4	22



Level	Employees		
	Male	Female	Total
International Graduate	34	18	52
Domestic Postgraduate	-	-	-
International Postgraduate	4	1	5
Total	476	314	790

Notes:

The figure above shows the total study assignments issued in 2019, not total employees in education assignment status.

Source: Secretariat of Directorate General of Taxes

Issuance of Own-cost Education Permit, 2019

Level	Total Employees		
	Male	Female	Total
Diploma	420	98	518
Undergraduate	585	280	865
Graduate	476	376	852
Postgraduate	376	100	476
Total	1,857	854	2,711

Note:

Overall, there are 12,901 employees who were currently studying at their own cost based on the issuance of permits in 2019 and prior years.

Source: Secretariat of Directorate General of Taxes

As a token of appreciation for employees with certain accomplishments, DGT provides them with opportunities to take part in trainings, whether held domestically or overseas. In addition, employee participation in trainings can also be due to job requirements.

Employee Training, 2019

Type	Frequency	Participants		
		Male	Female	Total
Pre-service Training	5	1,161	1,925	3,086
In-service Training:				
a. Leadership Training	12	88	32	120
b. Technical Training	522	18,932	15,175	34,107
c. Functional Training	16	340	316	656
Total		20,521	17,448	37,969

Notes:

Employee Trainings were organized by the Financial Education and Training Agency, Ministry of Finance.

Employee Assignment to Participate in Short Course, 2019

Location	Employees		
	Male	Female	Total
US	6	-	6
Australia	28	6	34
Austria	2	-	2
Netherland	9	4	13
China	12	6	18
Philippines	2	1	3
Finland	7	-	7
Hong Kong	-	-	-
Hungary	-	-	-
India	-	-	-
UK	-	1	1
Japan	8	5	13

Location	Employees		
	Male	Female	Total
Germany	1	-	1
Korea	18	9	27
Macau	-	-	-
Malaysia	11	3	14
Norway	-	-	-
France	-	-	-
Singapore	4	2	6
Taiwan	2	8	10
Thailand	13	9	22
Turkey	4	2	6
Vietnam	-	-	-
Total	127	56	183

Source: Secretariat of Directorate General of Taxes

4. On-the-Job Training

On-the-job training (OJT) is one of the unconventional capacity-building programs that are meticulously conducted through an at-the-office internship program, which involves employees/Civil Servant Candidates as the trainees and experienced employees as the mentors. The objective of OJT is to increase and accelerate the acquisition of skills in a position or job.

OJT participants comprise Civil Servant Candidates and Civil Servants who have just been appointed to be certain positions. OJT for Civil Servant Candidates is conducted in the unit where the participants do the internship. The participants study and receive practical mentoring of SOPs, especially those related to DGT's core business. Following the mentoring sessions, the participants are required to make a final report and present it to the supervisor. Next, the



A total of 1,935 Civil Servant Candidates who were Diploma I and Diploma III graduates from State Finance Polytechnic STAN was present at Cakti Buddhi Bhakti Auditorium to receive briefing from Director General of Taxes (6/12/2019).



supervisor will evaluate the participants based on their mastery of SOP material and the final project report.

OJT for Civil Servants, or known as OJT in Position, is conducted in a unit where Civil Servants are appointed to be certain position. OJT participants will receive mentoring regarding the duties and functions of their positions. The direct supervisor

as the mentor will evaluate them based on mastery of the mentoring subject. Following the mentoring sessions, the participants are required to make an analysis of the work issues they encountered and present it to the supervisor. In 2019, DGT held OJT in Position for Tax Auditor, Tax Objection Reviewer, and Account Representative.

Implementation of On-the-Job Training, 2019

Position	Participants			OJT Implementing Unit
	Male	Female	Total	
Civil Servant Candidates	1,165	1,929	3,094	339
Tax Auditor	551	225	776	226
Tax Objection Reviewer	134	69	203	32
Account Representative	575	491	1,066	252

Source:

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

5. e-Learning

DGT organizes e-learning as one of the distant-learning tools while also serving as an instrument to measure and map DGT employees' competencies. The need for learning through e-learning stems from the limited number of human resources staffs to handle employee capacity development, which does not match with a large number of DGT employees.

The implementation and development of e-learning by DGT throughout 2019 includes:

- establishment of e-learning as one of the KPIs for calculating training hours;
- introduction of e-learning as a learning tool for Civil Servant Candidates in OJT implementation;
- improvement of Learning Management System application;
- development of e-learning modules, especially the Tax Incentives module for Joint Operation Partnership, Tax Invoice Handling with Buyer's TIN 000, Compliance Risk Management, and Extensification to Maintain Sustainable Voluntary Compliance; and
- utilization of e-learning in the Employee Performance Award program competency test, assignment of positions for general staff and Account Representatives, and promotion regarding the position of Tax Auditor, Tax Appraiser, and Tax Appraiser Assistant, and implementation of talent management for Administrator and Supervisor positions.

6. In-House Training

DGT organizes an in-house training (IHT) program to reduce the competency gap of its employees. This program is carried out by providing additional knowledge and skills that could support employees in performing their duties.

The IHT program held in 2019 includes:

- a. national mandatory IHT program for Account Representatives, Tax Auditors, and Tax Objection Reviewers with the following subjects: 1) refreshment of Law on General Provisions and Tax Procedures, and the Income Tax Law; 2) analysis of basic and advanced financial statements; and 3) other necessary. This program is conducted at RTO level with similar subject and speakers who have attended the training of trainers;
- b. regular IHT program for all employees. The subjects could be customized according to requirements of the work unit but still within the following scope: 1) strengthening of tax knowledge; 2) general and technical tax policies of 2019; 3) national and regular priority audit focus; 4) local wisdom to fulfill socio-cultural competencies; 5) tasks and functions of the unit; 6) managerial competencies; and 7) other subjects according to the training needs analysis.

The coordinator in each office determines IHT participants by taking into account the competency requirement and equal distribution of employee training hours based on the minimum quota of training hours that must be met and KPIs related to the fulfillment of training hours.

In-House Training, 2019

Subject	Number of Trainings	Total Training Hours (Hours)	Total Participants (employees)	Average Total Participants of Each Training (employees)
Taxation	2,807	11,038	131,929	47
Organization, Human Resources, and Technology	1,963	6,322	131,521	67

Source: Directorate of Internal Compliance & Apparatus Transformation

C. DEVELOPMENT OF TAX DATA GOVERNANCE

1. Enhancement of Data Management

The establishment of Directorate of Tax Data and Information is part of DGT organizational restructuring to strengthen and integrate the functions of management and analysis of tax data and information. This unit is created amid DGT facing challenges in data management, namely the bigger amount of inbound data, the increasingly diverse variations in data types, and the higher speed of data entering database.

With the growing prevalence of big data, DGT has begun to utilize this technology in transforming the inbound data into facts and information to create faster and more accurate policies. In 2015, DGT started its journey by assigning ten PCs for big data technology use and followed up later by optimizing the use of data warehouses as a medium for data storing, aggregating, and analyzing.



In implementing big data, data management is one of the requirements to produce safe and high-quality data. Data Management International (DAMA), in its book entitled DAMA Guide to the Data Management Body of Knowledge (DMBOK), sets out a framework and provides guidelines, references, and identification of strategies in each area/topic in data management. In the data management perspective, data is perceived as a strategic organization's asset that is useful for finding out patterns and gaining a better understanding of its customers, partners, and environment. A framework in data management includes processes, policies, and structures that will optimize the collection, storage, utilization, and dissemination of data as an organizational asset.

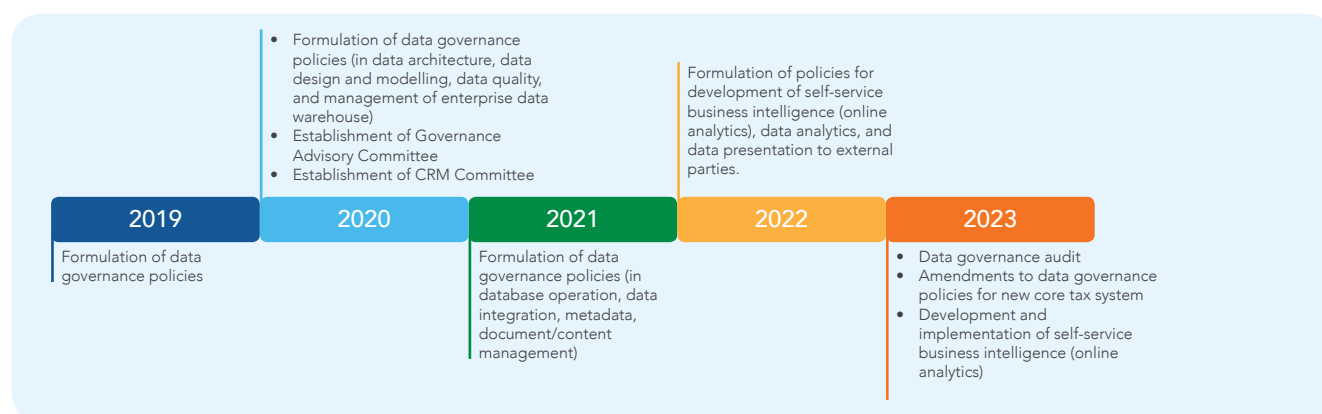
DGT truly aspires to apply the model framework as previously described to solve problems and challenges in big data. Based on DMBOK, DGT will improve its data management across ten following

aspects, starting from a) data architecture; b) data modeling and design; c) data storage and operation; d) data security; e) data integration and operability; f) document and content management; g) reference and master data; h) data warehouse and business intelligence; i) metadata management; and j) data quality.

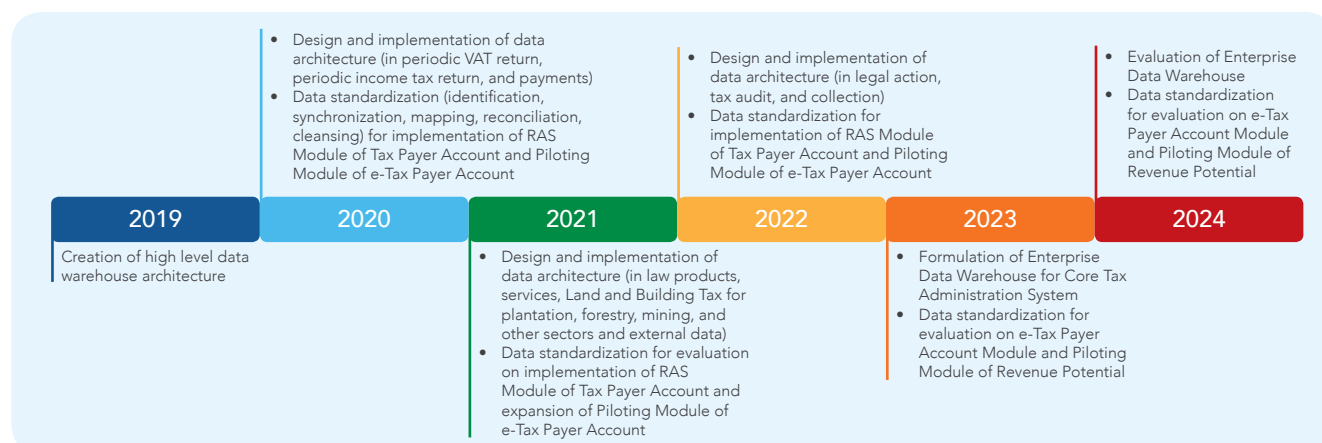
Enhancement of data management, including data governance, reflects the synergy between the data managed in DGT data warehouse and the new core tax system that will commence its full operation in 2024. The improvement will be conducted in stages, starting in 2019, and expected to be complete in 2024.

Enhancing data management is a continuous process (evolution), not a change that lasts briefly (revolution). This is following the dynamic nature of technology developments related to data management and processing.

Enhancement of Data and Information Governance Phase



Development of Data and Data Environment Phase



2. Development of Compliance Risk Management

DGT has set Compliance Risk Management (CRM) as one of the 2015-2019 Strategic Plans programs with a strategic initiative in the form of a risk-based taxpayer compliance management model. DGT has been working on its development since 2014 through four main agendas.

In the first place, raising awareness and building commitment to all DGT stakeholders. DGT carried these out by establishing an ad hoc CRM team consisting of employees from across DGT units. The first team was formed in 2014 and continued until 2018. The establishment of an ad hoc team reflects a collective attempt to build a risk-based taxpayer compliance management model. Almost all echelon II units in DGT are involved so that the same commitment and concern is created for CRM development. RTOs and TOs appointed as CRM piloting units also have an equal role and share in the early stages of CRM development.

Secondly, designing a risk engine as an integrated and comprehensive decision support system in managing the risk of taxpayer non-compliance. The design of the first risk engine was developed in 2014, starting with the preparation of CRM for audit and supervision. DGT placed this risk engine on Approweb as the first step in integration with audit and supervision business processes. The output of this activity is a Taxpayer Risk Map, which becomes a tool for monitoring or auditing. The CRM for audit and supervision function were tested at 12 TOs and 5 MTOs in 2015 and continued in 2016. Important piloting activities were carried out as a step to assess the reliability of risk engines.

Post-Tax Amnesty in 2017, the risk engine for tax extensification and collection function was developed and piloted. In the same year, DGT improved CRM audit and supervision functions as a follow-up to the piloting results in 2015 and 2016. In 2018, CRM was also developed and tested for compliance risk models for several other functions, namely tax service, dissemination, and objection.

Thirdly, creating the design of CRM management work unit to ensure the continuity and management of a sustainable CRM. At the end of 2018, DGT began drafting a design proposal for units that manage CRM. In line with initiatives to strengthen tax data governance, several functions need to be prepared, namely data analysis, taxpayer compliance risk management, and data science. These three functions are accommodated in the data management unit team, as a preparation for entering the structural unit that will be established.

Through DGT organizational restructuring in 2019, CRM management has become a structural task in Subdirectorate of Taxpayer Compliance Risk and Data Science at Directorate of Tax Data and Information. Data science function is integrated to this unit considering that data science is an important element in data management and data itself is a crucial part of CRM. In 2019, one of the automation tools developed by DGT is smart business network analysis (Smartweb), which is graph analytics that visualizes taxpayer business networks. This is expected to enhance CRM risk engine, especially in managing transfer pricing risk.

In the fourth place is to design the concept of policies, regulations, and business processes to support CRM implementation. In 2019, DGT issued Circular Letter No. SE-24/PJ/2019 concerning Implementation of Compliance Risk Management for Extensification, Supervision, Audit, and Collection Functions. Throughout September 2019, dissemination and technical briefing of CRM implementation was conducted for all vertical offices in 14 different locations.



Nation-wide CRM implementation is not the finish line but an initial attempt towards the next step. In 2020, CRM development at DGT will be even more massive. DGT will design and develop three new risk engines, each for valuation, law enforcement and international taxation functions. DGT will also implement CRM for the three functions that have been developed since 2018, namely tax services, dissemination, and objection. The development of Smartweb by the end of 2020 is expected to become predictive analytics tools in detecting group company tricks, such as

transfer pricing, CFC rules, and corporate actions so that the risk of tax avoidance can be better mitigated.

Along with the improvement of data governance, DGT expects that by 2021 the taxpayer compliance management will be able to run based on big data. Thus, DGT management and policy-making are not only supported by data but also big data. DGT has identified risk management requirements in 14 out of 21 business processes in the new core tax system in the future. This also encourages DGT to develop CRM simultaneously so that

when the new core tax system is up and running, there will be no repetitions for developing a compliance risk model in the future.

The diverse functions developed in CRM do not indicate that CRM is a separate management. On the other hand, DGT seeks to accelerate the development of Integrated Compliance Risk Management, which will be implemented in 2022. After the aggregation of CRM functions is completed, DGT expects to have a risk-based compliance strategy that is sustainable and aligned for all functions.

D. DEVELOPMENT OF INFORMATION AND COMMUNICATION TECHNOLOGY

1. Confirmation/Validation Application

The advanced information and communication technology (ICT) and electronic documents have indeed created opportunities for document management and utilization to support DGT performance. However, the use of electronic documents also raises challenges, especially in ensuring the quality, security, and integrity of electronic documents, since these could be easily modified.



Minister of Finance Sri Mulyani Indrawati inaugurated establishment of two new directorates, Directorate of Tax Data and Information and Directorate of Information Technology and Communication (8/7/2019).

DGT utilizes electronic documents as the main output of each business process. Thus, DGT requires a system development that capable of maintaining accountability and authentication of electronic documents. Electronic signature and electronic document validation are expected to be part of the DGT system to create trustworthiness in the documents managed by DGT.

As such, DGT developed a Confirmation/Validation application to confirm the validity of tax documents issued by DGT. By December 2019, DGT completed the development of the application. To allow easy access for taxpayers, DGT has integrated Confirmation/Validation application into the main page of www.pajak.go.id website. In the initial stage, the application could only confirm data on Tax Clearance Certificate and Certificate of Utilization of Taxable Services from Outside the Customs Territory within the Customs Territory (SKJLN).

2. Common Reporting Standard (CRS) Data Application

As a requirement for automatic financial information exchange (AEoI), the Government has issued Law No. 9 of 2017 concerning Stipulation of Government Regulation in Lieu of Law No. 1 of 2017 concerning Access to Financial Information for Taxation Purposes into Law. This regulation stipulates that financial service institutions, other financial service institutions, and other entities are required to submit financial information for tax purposes to DGT.

To support the AEoI implementation, DGT in 2019 was developing Common Reporting Standard (CRS) data application. CRS itself is an information standard for the implementation of AEoI related to financial accounts that are set at the global level for tax purposes.

CRS data application development by DGT includes the following two categories:

- a. Data Inbound, namely data processing starting from data received from Common Transaction System (CTS) and then given status for each file until the files are successfully extracted into DGT Information System;
- b. Data Outbound, namely data processing starting from data received through the EoI portal and Financial Services Authority (OJK) until the files are ready to be sent to CTS according to the standards applied by the Global Forum.

3. Appointment of Tax Application Service Providers

To improve and expand services to taxpayers, DGT collaborates with Tax Application Service Providers (TASPs) as official partners that provide tax application services and supporting applications for taxpayers. As stated in Director General of Taxes Decree No. PER-11/PJ/2019, TASPs that have been appointed by DGT shall provide services of tax applications consisting of:





- a. provision of TIN for individual employee taxpayers;
- b. provision of application for generating and distributing electronic withholding tax slip;
- c. Host-to-Host (H2H) e-Invoice operation;
- d. provision of billing code generator application;
- e. provision of electronic tax returns application; and
- f. distribution of electronic tax returns.

Apart from regulating the aforementioned types of services, Director General of Taxes Decree No. PER-11/ PJ/ 2019 also regulates the obligations, prohibitions, and rights for TASP.

By the end of 2019, DGT has appointed the following ten TASP:

- | | | |
|---|--|-----------------------------------|
| a. PT Achilles Advanced Systems (www.online-pajak.com); | d. PT Sarana Prima Telematics (spt.co.id); | g. PT Prima Wahana Caraka; |
| b. PT Mitra Pajakku (Pajakku.com); | e. PT Bank Negara Indonesia (Persero) Tbk .; | h. PT Nebula Surya Corpora; |
| c. PT Jurnal Consulting Indonesia (klikpajak.id); | f. PT Bank Rakyat Indonesia (Persero) Tbk .; | i. PT Hexa Sarana Intermedia; and |
| | | j. PT Fintek Integrasi Digital. |

E. BUSINESS PROCESS DEVELOPMENT

1. Progress of the Renewal of Tax Administration System

The Renewal of Core Tax Administration System is part of the tax reforms carried out by DGT based on Presidential Regulation No. 40 of 2018. This project aims to create a strong, credible, and accountable tax authority that has an effective and efficient business process.

In 2019, the project has achieved the following developments:

a. Baseline Document Preparation

DGT has completed the drafting of nine regulations to support the implementation of the project. DGT has also designed general procurement planning document consisting of Technical Specifications/Terms of Reference (TOR), and General Procurement Plan (RUP) for procurement packages of Procurement Agents, System Integrators, and Owner's Agent-Project Management and Quality Assurance (OA-PMQA), and Owner's Agent-Change Management (OA-CM). The project operational team has also completed the procurement

preparation document consisting of a Study of Prospective Procurement Providers and Procurement Preparation Document for the procurement of Procurement Agent.

Throughout 2019, DGT has recomposed the multi-years contract twice for the new



core tax system project on March 5, 2019, and September 5, 2019. This was done to ensure the effectiveness and efficiency of CTASR implementation. The cost estimation was also updated twice and in both Indonesian and English versions.

b. Implementation of Preparation Tasks

Preparation tasks are pre-requisite activities to support new core tax system project with outputs including details on the design of business processes and technology that will be built and must be completed before selecting a System Integrator (SI) vendor. Implementation of preparation tasks in 2019 includes:

- | | |
|--|---|
| <ol style="list-style-type: none"> 1) draft release strategy that is formulating release scenario of the core tax system, which could be based on functions/modules, types of taxes, and categories of taxpayers; 2) business rules and automation rules that is drafting provisions, including requirements, procedures, parameters, and automation in the to-be business process flow, which will be implemented in the core tax system; | <ol style="list-style-type: none"> 3) form redesign that is evaluating and redesigning documents, forms and letter formats used in the business process flow, which will be implemented in the to-be business process in the core tax system; 4) project management plan refinement that is updating the Project Management Plan for the renewal of core tax system activities. |
|--|---|

c. Implementation of Procurement Process

DGT completed the procurement of Agent Procurement process on December 27, 2019, marked by the issuance of Minister of Finance Decree No. 939/KMK.03/2019 concerning the Appointment of PT PricewaterhouseCoopers Consulting Indonesia as the Procurement Agent.

2. Extensible Business Reporting Language

One of the business processes related to Tax Returns management developed by DGT is the Extensible Business Reporting Language (XBRL). It is an electronic communication language that is universally used for the transmission and exchange of business information. XBRL could improve the process of preparation, analysis, and accuracy of business information for both providers and users.

DGT developed XBRL considering that DGT has still been using a pdf file extension for tax return attachment, which could only be validated manually.

In 2019, DGT collaborated with Indonesia Stock Exchange and involved 33 taxpayers in carrying out a pilot project for submitting XBRL-based financial statements. The results of the pilot project demonstrate that XBRL can shorten the financial statement analysis process. The XBRL development partnership will continue in 2020.

3. Tax Returns Unification

In the last few years, DGT has developed the business process of periodic tax returns submission that includes periodic tax returns of Income Tax Article 4 paragraph (2), Income Tax Article 15,

Income Tax Article 22, and Income Tax Article 23/26. DGT combined the four types of periodic tax returns into one, which is then referred to as tax returns unification.



DGT developed tax returns unification to simplify the withholding tax receipt issuance and the periodic tax returns submission and increase data availability promptly. This solution can also make it easier for taxpayers because there will be fewer types of tax documents to be required. In developing tax returns unification, DGT also simplifies withholding tax receipts, which previously consisted of four forms into two forms.

The preparation study of tax returns unification has been started since 2018, which was then implemented in Director General of Taxes Decree No. PER-20/PJ/2019 concerning the Form, Content,

Procedures for Filling and Submitting Unification Periodic Income Tax Returns and Forms of Unification Withholding Tax Receipt. The development of tax returns unification in 2019 also incorporated the implementation of the partnership agreement between DGT and Pertamina in developing a host-to-host-based e-Bupot (electronic withholding tax receipt) application.

In 2020, DGT will develop a web service application of e-Bupot unification. The implementation of this application will be carried out in stages with a national implementation target in 2024.

4. Mapping through Postagging Concept

To map the location of residence, domicile, business activities, and land and building tax objects, DGT has developed a geotagging process as an instrument to collect spatial data. DGT utilizes taxpayers' spatial data to support the improvement of tax services, supervision, and law enforcement.

The speed to obtain the spatial data is highly dependent on the active participation of tax officials, taxpayers, and other third parties. Since its internal resources are also limited, DGT needs to collaborate with other parties who have specialty, adequate qualifications, and technology specifications in the geotagging field.

One of the parties that has advantages in area mapping is a delivery service company. So far, DGT has partnered with delivery service companies to send official documents. For spatial data collection, the scope of partnership with the delivery service companies will have to be expanded with postagging activities, the addition to taxpayers geotagging data in all delivery of the official documents.

In line with the development of postagging concept, DGT has also designed an office document delivery

application. The application is expected to expand the concept of mapping business process development, which is originally only for obtaining geotagging data for taxpayers to simultaneously improving the administration of office document delivery. So far, mailing has not been administered in the information system. To find out the status of mail delivery, it is necessary to manually search for receipts and look them up on the delivery service company website. DGT developed the office document delivery application, which is directly

connected to the delivery service companies system so that mail delivery is better administered.

In 2019, DGT and PT Pos Indonesia (Persero) signed an MoU regarding partnership in tax services and postal services. The implementation of this partnership began with several trial stages. Based on Director General of Taxes Decree No. KEP-582/PJ/2019, DGT has designated 1 RTO, 8 TOs, and 1 TSDCO as locations for the implementation of phase I trials.

Based on the trial evaluation, there are still several problems in data exchange, geotagging, and mail delivery application. The results of the first phase trials will provide inputs and constructive feedbacks for DGT in the implementation of the next phase of trials. DGT plans to conduct phase II trials in April 2020 by increasing the number of trial locations to sixty units.

5. Service Business Process in Public Service Malls and One-Stop Integrated Services

Based on Minister of Administrative and Bureaucratic Reform Decree No. 135 of 2017 and Minister of Administrative and Bureaucratic Reform Regulation No. 23 of 2017, the Government organized the Public Service Malls (PSM) program. Various government and banking institutions, including DGT, take part in this program.

At the beginning of PSM establishment in 2017, DGT participated in three PSM piloting projects in Jakarta, Surabaya, and Banyuwangi. In the following year, the number of PSMs increased and DGT also participated in those PSMs. Apart from PSMs, DGT also participates in the One-Stop Integrated Service program under the coordination of the Indonesian Investment Coordinating Board.

These activities encourage DGT to design regulations as the basis for providing tax services in the One-Stop Integrated Services scheme. In 2019, DGT issued Director General of Taxes Decree No. PER-04/PJ /2019 and Circular Letter No. SE-09/PJ/2019, which regulate seven types of tax services in the One-Stop Integrated Services, namely a) TIN registration; b) TIN card reprint; 3) e-FIN activation; 4) issuance of a billing code without an account; 5) taxpayer status confirmation; 6) tax consulting; and 7) self-service assistance. DGT selected these types of services by considering the borderless nature of services at the regional/national level.

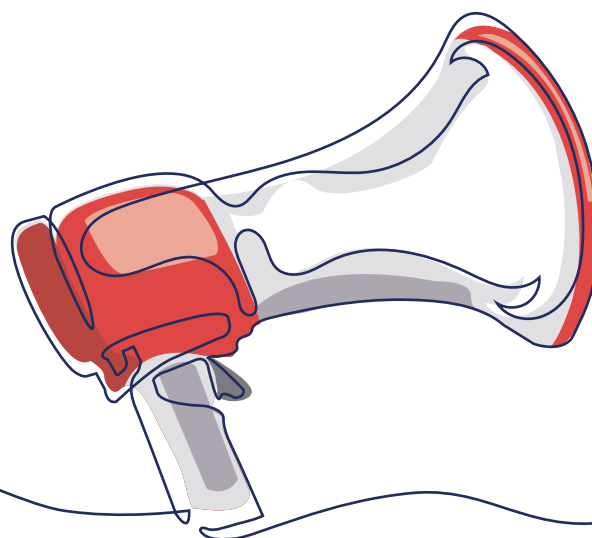
F. PUBLIC RELATIONS

1. Public Relation Strategies and Performance

The 2019 circumstance presented a challenge for DGT public relations in communicating several priority programs that require specific strategies, including: e-filing, tax awareness, tax reform, tax inclusion, taxpayer compliance supervision, and law enforcement.

To ensure the effectiveness of communication, DGT public relations formulated key strategy by detailing each public relations program based on target audience, priority, key messages, publication materials, and channels. DGT also conducted supporting strategies, including optimization of online and social media, dissemination of press releases through local and national media, and media partnering activities.

To support the implementation of these public relations strategies, DGT utilizes the following communication channels.





- a. Primary communication channels, which are channels that must be available and used by DGT for every program/activity held by DGT. Included in this type of channel is the website, official social media (Facebook, Twitter, Instagram, Youtube), and outdoor media (billboards/banners owned by DGT or rented from third parties).
- b. Secondary communication channels, which are custom channels used by DGT for a particular program/activity in a form tailored to the target audience and the budget of each unit. Examples of these channels are face-to-face, print media, electronic media (radio/television), press conferences, and email/SMS blasts.

Directorate of Tax Dissemination, Services, and Public Relations as DGT public relations unit at the head office level continues to monitor the effectiveness of this public relations strategy by holding special coordination meetings with public relations units in RTOs, supervising reports on public relations activities of RTOs, as well as monitoring and evaluating public relations activities periodically.



High enthusiasm of the public joining 2019 Spectaxcular Fun Run at CFD Pahlawan Semarang held by Jawa Tengah I RTO (17/3/2019).

Major and strategic activities carried out by DGT public relations unit throughout 2019 are summarized in the following table.

Public Relations Activities of DGT Head Office, 2019

No.	Name and Description of Activities	Participants
1.	Press Conference, Media Briefing, Media Visit (Sharing important and current information about tax with the public through the press.)	DGT/Ministry of Finance officials, other agencies, and journalists
2.	Spectaxcular 2019 (Campaign on tax filing through e-filing and tax payments through e-billing. The activity that took place was joint exercise with the community.)	DGT/Ministry of Finance officials, SOEs, general public, and the press
3.	Exhibition/Seminar (Tax dissemination and campaign to the public as well as sharing tax information and tax benefits to boost tax awareness of general public.)	General public, ministries/institutions, and local government
4.	Public service announcement on TV and radio. (Tax dissemination and campaign on tax return submission through e-filing to increase taxpayers compliance.)	General public
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
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

No.	Name and Description of Activities	Participants
7.	E-Filing dissemination and campaign through the installation of stickers on Bogor-Jatinegara and Tanah Abang-Serpong commuter line.	General public
8.	E-Filing dissemination and campaign through the installation of cover seats on Jakarta-Surabaya trains.	General public
9.	Dissemination and campaign on tax benefits through the installation of stickers on tray tables of AirAsia aircrafts.	General public
10.	Tax dissemination and campaign to raise taxpayers awareness with ad placement on cinemas across Jakarta, Bekasi, Bogor, and Tangerang.	Jurnalist
11.	E-filing dissemination and campaign through the installation of dissemination material billboards in Jakarta.	General public
12.	Formulation of tax dissemination subjects about tax benefits and e-filing for television and radio broadcast.	General public
13.	Videography and public relations workshops to improve employee competence in DGT public relations unit.	DGT videography team, Heads of Section of Partnership and Public Relations
14.	Coordination Meeting on Dissemination, Services, and Public Relations, discussing evaluations, strategies, and work plans.	Heads of Division of Tax Dissemination, Services, and Public Relations and representatives of Heads of Section from all RTOs
15.	Tax Factor 2019 (Singing competition for DGT employees)	DGT employees
16.	Workshop on Tax Reform Communication Ambassador (Internal communication activity regarding Tax Reform program.)	Appointed Heads of Section and staffs in DGT
17.	Communication Forum for Echelon III and IV Officials of DGT Head Office, with the following subjects/discussion: <ul style="list-style-type: none"> • Tax Reform Update; • DGT Organizational Development. 	All echelon III and IV officials in DGT Head Office

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

Public Relations Activities in RTO Units, 2019

No.	Type of Activities	Frequency
1.	Sympathetic campaigns	962 programs
2.	Press conference/press release	218 programs
3.	Media kit on tax information (leaflet, etc)	251,219 sheets
4.	Help desk	2,940 programs
5.	Print media publication	14,263 slots
6.	Electronic media publication	47,370 slots
7.	Outdoor media publication	55,474 slots
8.	Social media publication	170,731 posts
9.	SMS/email blast	1,102,466 SMS/emails
10.	Direct dissemination	6,438 programs
11.	In-house training/technical support	437 programs

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



DGT regularly holds press conferences and sends out press releases to regulate dissemination of tax information to the public. Details of press conference and press releases in 2019 are described as follows.

Press Conferences, 2019

Date	Title	Location	Speakers
March 3, 2019	Spectaxcular 2019	Car Free Day Area, Jl. Imam Bonjol Hotel Indonesia Roundabout	Minister of Finance, Director General of Taxes, echelon I officials of Ministry of Finance
March 13, 2019	Coverage of National Taxation Seminar	DGT Head Office	Minister of Finance, Director General of Taxes, echelon I officials of Ministry of Finance
March 29, 2019	Minister of Finance Review on Receipt of Annual Income Tax Returns	Jakarta Tebet TO and Jakarta Setiabudi IV TO	Minister of Finance, Director General of Taxes, echelon I officials of Ministry of Finance
September 5, 2019	Proposal of Omnibus Law Bill	CBB Auditorium, DGT Head Office	Director General of Taxes, Assistants to Minister of Finance, DGT Directors

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

Press Releases, 2019

Press Release Number and Date	Title
SP-1/2019 January 4, 2019	DGT New Logo Strengthens Identity as a Professional, Friendly, and Synergic Institution
SP-2/2019 January 4, 2019	Tax Policy in Relation to the Sunda Strait Tsunami Natural Disaster
SP-3/2019 January 9, 2019	Government Revised Foreign Tax Credit Rules
SP-4/2019 January 11, 2019	Issuance of e-Commerce Tax Treatment Regulation Increased Certainty and Justice for All Business Owners
SP-5/2019 January 25, 2019	Developing Standard Financial Statements Format, DGT Teamed Up with IDX
SP-6/2019 January 30, 2019	Issuing Amended Regulation on Tax Returns Submission, DGT Promoted e-Filing
SP-7/2019 February 11, 2019	DGT Provided Online Service to Facilitate Easier Tax Clearance Certificate Application
SP-8/2019 February 11, 2019	DGT Launched iKSWP Application, One Application for Three Services
SP-9/2019 March 12, 2019	Appeal Towards the Deadline for Submission of 2019 Annual Income Tax Returns
SP-10/2019 March 14, 2019	Building Tax Compliance through Research, DGT Held 2019 National Taxation Seminar
SP-11/2019 March 19, 2019	DGT and Jakarta Regional Police Uncovered Network of Fake Stamp Duty Dealer that Cost the State Rp28 billion
SP-12/2019 March 29, 2019	Submission of Annual Tax Returns by April 1, 2019, Exempted from Administrative Sanctions

Press Release Number and Date	Title
SP-13/2019 March 29, 2019	Revoking PMK-210, Minister of Finance Affirmed Commitment to Promote Digital Economy Ecosystem
SP-14/2019 April 2, 2019	Boosting Indonesia's Export Competitiveness, Minister of Finance Expanded Type of Taxable Service Exports
SP-15/2019 April 29, 2019	Stimulating the Growth of Indonesian Capital Market, DGT Held a Dissemination of Tax Aspects of Go Public Companies
SP-16/2019 April 30, 2019	Supporting the Coaching and Development of National MSMEs, DGT Cooperated with 27 Agencies
SP-17/2019 April 30, 2019	Submission of Annual Tax Returns up to May 2, 2019, Exempted from Administrative Sanctions
SP-18/2019 May 15, 2019	Government Increased Certainty and Effectiveness of Tax Treaty Implementation
SP-19/2019 July 9, 2019	Government Provided Corporate Income Tax Exemption or Relief Incentives
SP-20/2019 July 15, 2019	Commemoration of 2019 Tax Day
SP-21/2019 July 18, 2019	Plane Rentals from Overseas by National Airlines Exempted from VAT
SP-22/2019 July 24, 2019	Clarification Regarding the Revocation of Director General of Taxes Regulation regarding Income Tax Installments for Certain Entrepreneurs
SP-23/2019 August 23, 2019	Reduction of Income Tax Rate on Bond Interest Received by Collective Investment Contracts
SP-24/2019 August 23, 2019	Supporting the National Health Insurance Program, This Tax Regulation is Revised
SP-25/2019 August 29, 2019	Easier VAT Refund for Foreign Tourists
SP-26/2019 August 30, 2019	Tax Incentives for Oil and Gas Cooperation Contractors
SP-27/2019 September 3, 2019	Tax Policy in Relation to the Security Situation in Papua and West Papua Provinces
SP-28/2019 September 13, 2019	Minister of Finance Issued Vocational Super Deduction Regulation
SP-29/2019 September 13, 2019	DGT Reformed Paradigm of Tax Compliance Supervision
SP-30/2019 September 26, 2019	DGT Invited Retailers and MSMEs to Join VAT Refund Program for Tourists
SP-31/2019 October 23, 2019	Indonesia Hosted the Asia-Pacific Tax Authorities Forum Annual Meeting
SP-32/2019 November 18, 2019	DGT Held Dissemination on Stamp Duty
SP-33/2019 November 25, 2019	Commemorating National Teacher's Day, DGT Appreciated the Role of Teachers in Raising Tax Awareness
SP-34/2019 December 4, 2019	Encouraging Direct Investment, the Government Expanded Scope of Tax Allowance
SP-35/2019 December 10, 2019	DGT Held Discussions with Entrepreneurs on Securing Tax Revenue

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



In order to provide an internal communication channel, DGT public relations unit published an electronic magazine, *Intax*, which is published through its internal portal.

***Intax* Internal Magazine Publishing, 2019**

Edition	Theme
Vol. I	New Logo, New Spirit
Vol. II	DGT Email is the Right Move on New Face
Vol. III	CRM
Vol. IV	The 49th SGATAR 2019
Vol. V	Surjo Utomo Serving Sincerely as Semar
Vol. VI	Taxmin X the Messenger of Communication
Vol. VII	Understanding the Law

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

DGT is one of the government institutions that actively utilizes social media in order to convey policy information or services to the public.

Social Media Activities, 2019

Channel	Activities/Response	Total
Facebook	Posts	163
	Page Likers	220,997
	Reach	5,027,609
Youtube	Video	43
	Subscriber	13,300
	View	903,308
Twitter	Tweet	1,562
	Mention	68,531
	Impression	50,520,000
Instagram	Posts	328
	Likes	929,142
	Follower	154,000

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

Number of Follower/Subscriber on DGT Social Media Account, 2018—2019

Social Media	2019	2018
Facebook	225,152	218,334
Youtube	13,300	8,697
Twitter	136,302	88,300
Instagram	154,000	100,101

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

Total Visit of DGT Website www.pajak.go.id, 2019

Activities	Total
Session	6,820,882
Pageview	15,156,279

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

DGT's hard work in communicating tax programs/policies has received positive recognition from the public, marked by the various awards throughout 2019. At the global public relations awards ceremony held by The International Public Relations Association (IPRA), DGT received Golden World Awards for Excellence 2019 in public sector category. This prestigious reward is given for the DGT's success in promoting online tax filing using e-filing.

2. Assessment on Public Relations Effectiveness

Tax public relations effectiveness in 2019 was assessed through a survey conducted by DGT in collaboration with a third party, namely PT Sucofindo (Persero). Similar to 2017 and 2018, the assessment in 2019 also comprised of three aspects, namely a) tax advertisement/news/information; b) tax advertisement/news/ information themes; and c) comprehension of tax advertisements/news/ information themes.

In 2019 survey, DGT scored 85.82 (out of 100) in index of tax public relations effectiveness, grew by 3.95 points over the previous year. The result improved because the publication of tax information through communication media was in line with the information media consumed by the public.

Survey of Public Relations Effectiveness, 2019

Surveyed Aspects	Score	Percentage
Tax advertisement/information	100.00	40%
Tax advertisement/information themes	70.47	30%
Comprehension of tax advertisement/information themes	82.25	30%
Public relations effectiveness index	85.82	

Notes:

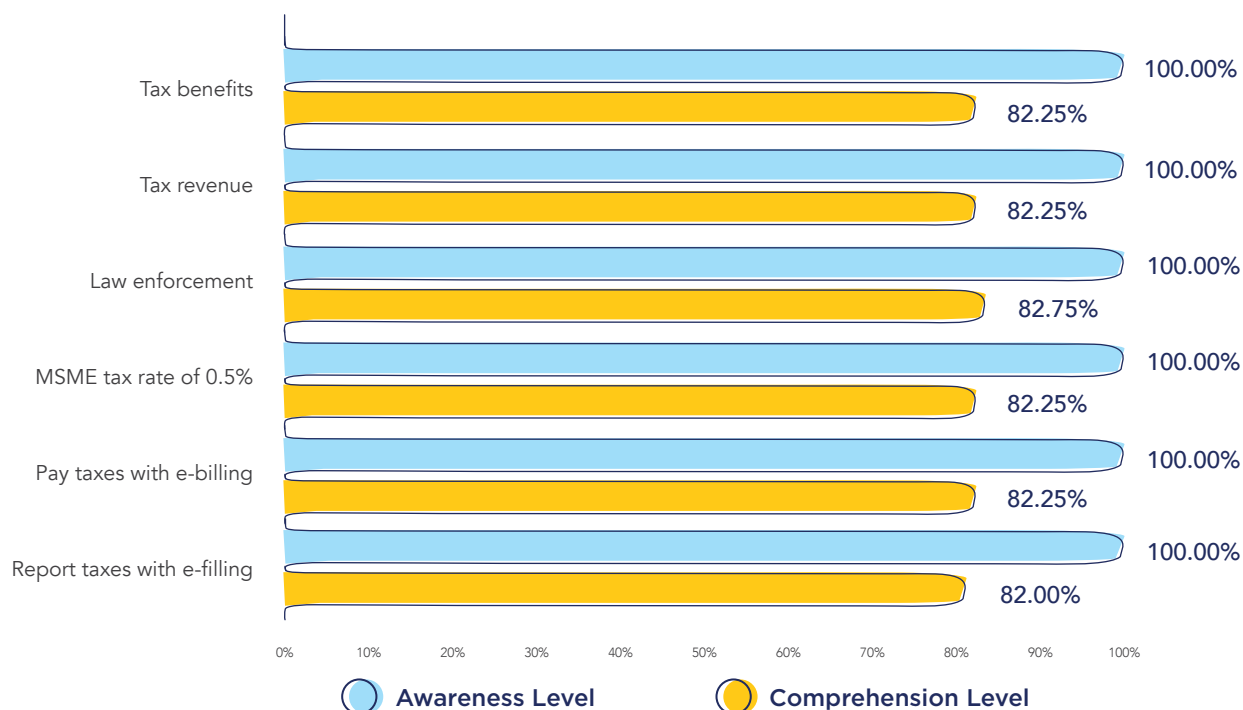
There was a total of 13,326 respondents, consisting of 12,986 taxpayers and 340 non-taxpayers

Source: National Final Report on Survey of Customer Satisfaction and Effectiveness of Tax Dissemination and Public Relations 2019

The survey result indicates that law enforcement, tax benefits, tax revenue, paying taxes by e-billing, and a 0.5 percent MSME tax rate are the tax advertisement/news/information themes with the highest comprehension level in 2019. Furthermore, social media is the most popular tool to obtain tax information and television is still one of the tax information channels known to the public.

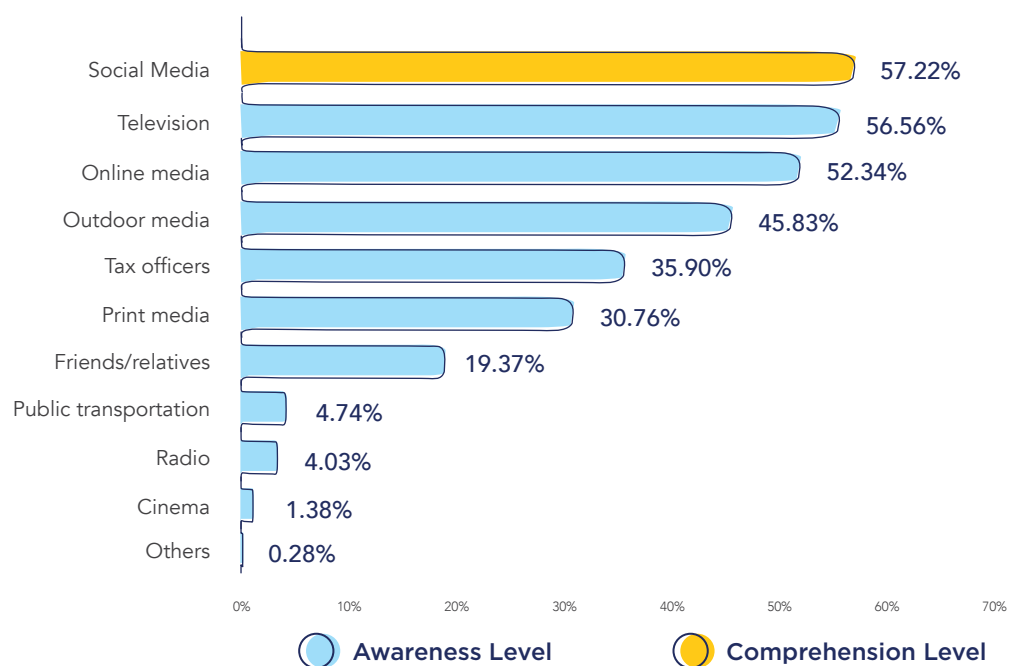


Level of Awareness & Comprehension on Tax Advertisement/News/Infomation, 2019



Source: National Final Report on Survey of Customer Satisfaction and Effectiveness of Tax Dissemination and Public Relations 2019

Tax Advertisement/News/Information Channels, 2019



Source: National Final Report on Survey of Customer Satisfaction and Effectiveness of Tax Dissemination and Public Relations 2019

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

- hold dissemination on the latest information or regulations using the media that is most popular among the public;
- constantly update tax website with the latest regulations without removing old regulations/information; and
- come up with new tax themes (in addition to MSME tax, tax filing and payment, tax benefits and revenue, and law enforcement) in informing the public, including tax benefits in every field of development.

G. DOMESTIC PARTNERSHIP

DGT carries out the information exchange, tax dissemination, and technical cooperation with other parties based on a mutual agreement set out in a memorandum of understanding and partnership agreement. The agreement is expected to create synergy in the implementation of tasks and functions, both for DGT and its partners.

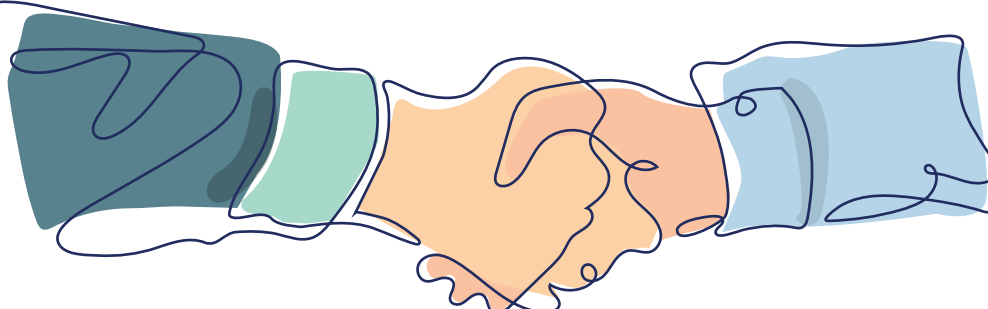
The scope of the partnership agreement that has been carried out by DGT with its partners includes:

- coordination of tax crime case handling;
- legal assistance, legal considerations, and other legal actions;
- utilization of data and/or information;
- operational technical assistance; and
- development and improvement of human capital.

A number of tax partnership agreements implemented at both Ministry of Finance and DGT levels are described as follows.

Signing of Memorandum of Understanding/Partnership Agreement, 2019

Date	Related Party	Title Agreement
January 15, 2019	DGT and PT Bank Rakyat Indonesia (Persero) Tbk.	Partnership Agreement on Utilization of Banking Services and Products through BRI TIN Smart Cards for DGT Employees
	DGT and PT Bank Mandiri (Persero) Tbk.	Partnership Agreement on Utilization of Banking Services and Products through Bank at Work Program for DGT Employees
January 25, 2019	DGT and PT Bursa Efek Indonesia	Partnership Agreement on Data Utilization through a Financial Statements Submission System Based on Extensible Business Reporting Language (XBRL) to Improve Tax Service Quality
	DGT and PT Bursa Efek Indonesia	Memorandum of Understanding on Partnership in Improving Quality of Tax Services





Date	Related Party	Title Agreement
March 18, 2019	Bank Indonesia and DGT	Partnership Agreement on Integrated Use and Monitoring of Data and/or Information on Foreign Exchange related to Export and Import Activities
March 26, 2019	Directorate General of Social Empowerment, Ministry of Social Affairs and DGT	Partnership Agreement on Monitoring and Supervision of Fulfillment of Tax Obligations in Free Lucky Draws to Support State Revenue
	DGT and PT Pos Indonesia (Persero)	Memorandum of Understanding on Partnership in Utilization of Tax and Postal Services
April 30, 2019	DGT and several parties, namely: <ol style="list-style-type: none"> 1. PT Angkasa Pura I 2. PT Semen Baturaja (Persero) Tbk. 3. PT Kimia Farma (Persero) Tbk. 4. PT Pos Indonesia (Persero) Tbk. 5. PT Sucofindo (Persero) 6. PT Hutama Karya (Persero) 7. MSMEs Sector - National Leadership Council of Employers' Association of Indonesia 8. PT Dahana (Persero) 9. Deputy for Business Restructuring of Ministry of Cooperatives and Small and Medium Enterprises 10. Directorate General of Informatics Applications, Ministry of Communication and Informatics 11. PT Indonesia Asahan Aluminium (Persero) 12. PT Jasa Raharja (Persero) 13. PT Kereta Api Indonesia (Persero) 14. Institute for Economic and Social Research, Faculty of Economics and Business, University of Indonesia 15. PT Pegadaian (Persero) 16. Perum Jasa Tirta II 17. Indonesian Money Printing Company (Perum Peruri) 18. The Central Executive Board of the Indonesian Real Estate Companies Association 19. PT Rajawali Nusantara Indonesia National Economic Development Company 20. PT Surveyor Indonesia (Persero) 21. PT Taspen (Persero) 22. PT Waskita Karya (Persero) Tbk 23. Public Company Jasa Tirta I 24. Financial Education and Training Agency 25. PT Asuransi Kredit Indonesia (Persero) 26. Directorate General of Fiscal Balance 	Partnership Agreement on Development of Micro, Small and Medium Enterprises through DGT Business Development Services Program with Agencies, Institutions, Associations and / or Other Parties
May 31, 2019	Directorate General of Immigration	Partnership Agreement on Synergy in the Implementation of Taxation and Immigration Duties
June 19, 2019	Indonesian National Police and Ministry of Finance	Memorandum of Understanding on Increasing Cooperation in Implementation of Duties and Functions
July 3, 2019	Directorate General of Legal Administrative Affairs Ministry of Law and Human Rights and DGT	Partnership Agreement on Strengthening and Utilizing Beneficial Ownership Databases in Crime Prevention for Corporations
	Ministry of Law and Human Rights, Ministry of Finance, Ministry of Energy and Mineral Resources, Ministry of Agriculture, Ministry of Cooperatives and Small and Medium Enterprises, Ministry of Agrarian Affairs and Spatial Planning/National Land Agency	Partnership Agreement on Strengthening and Utilizing Beneficial Ownership Databases in Crime Prevention for Corporations

Date	Related Party	Title Agreement
July 3, 2019	DGT, Directorate General of Fiscal Balance, and Local Government of: 1. Batam City 2. Bitung City 3. Denpasar City 4. Jayapura City 5. Makassar City 6. Tangerang City 7. Yogyakarta City	Partnership Agreement on Optimization of Central Tax and Local Tax Collection
August 8, 2019	DGT and the Directorate General of Sustainable Production Forest Management, Ministry of Environment	Partnership Agreement on Exchange and Use of Data and Information to Improve Supervision of Forestry Business Owners
August 28, 2019	DGT and Human Resource Development Agency of Ministry of Home Affairs	Partnership Agreement on Competency Development for State Civil Servants to Increase Tax Awareness and Tax Compliance
October 18, 2019	DGT and Directorate General of Marine Transportation Ministry of Transportation	Amendments to Partnership Agreement concerning Cooperation in Supporting the Performance of Law Enforcement in Taxation Sector
October 31, 2019	DGT and Junior Attorney General for Intelligence Attorney General Office of the Republic of Indonesia	Amendments to Partnership Agreement concerning Cooperation in Supporting the Performance of Law Enforcement in Taxation Sector
December 19, 2019	DGT and PT Pertamina (Persero)	Memorandum of Understanding on Tax Data Integration

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

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

247 Tax Centers have been established by the end of 2019

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



Head of Aceh RTO, Tarmizi, gave a public lecture as part of the inauguration event of Kutaraja Polytechnic Tax Center (5/12/19).



H. INTERNATIONAL PARTNERSHIP

1. DGT Participation in International Forum

DGT participates in various international forums with a mission for the national interest. The various issues discussed in international forums are expected to provide DGT with a more comprehensive perspective that could be used in designing tax policies in Indonesia. DGT expects that the positive contribution to international forums could maintain Indonesia's bilateral and multilateral relations with partner countries and international organizations.

DGT participates in international forum both held in partner countries and domestically, through face-to-face meetings and video conferences.

DGT's Participation in International Forum, 2019

Date	Location	Subject
January 21—25, 2019	Paris, France	The 6 th Meeting of The Inclusive Framework
January 21—25, 2019	Tokyo, Japan	Tax Treaty Renegotiation between Indonesia and Japan
January 27— February 2, 2019	Singapore	OECD - Inland Revenue Authority of Singapore (IRAS) Common Reporting Standards Appreciation Workshop
February 9—15, 2019	Paris, France	The 31 st Meeting of the Peer Review Group
February 16—24, 2019	Majuro, Marshall Islands	The on-site visit of the Marshall Islands for the second round peer review
February 24—26, 2019	Selangor, Malaysia	Bilateral meeting between Inland Revenue Board Malaysia (IRBM) and DGT
March 9—16, 2019	Den Haag, Netherland and Bern, Switzerland	MAP between Indonesia and Netherland as well as Indonesia and Switzerland
March 10—15, 2019	Ljubljana, Slovenia	The 2019 OECD Global Relations Programme - "The Transfer Pricing Guidelines"
March 18—23, 2019	Melbourne, Australia	5 th Meeting of the OECD Global Forum on VAT
March 24—29, 2019	Santiago, Chili	12 th Meeting of the OECD Forum on Tax Administration
March 31—April 6, 2019	Tokyo, Japan	Competent Authority (CA) Meeting for MAP between Indonesia and Japan
April 17—21, 2019	Zhejiang, China	Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF)
April 23—27, 2019	Tokyo, Japan	<ul style="list-style-type: none"> Seminar Indonesia-Japan Tax Society (IJTS) 10th IMF High-Level Tax Conference for Asian Countries
May 6—11, 2019	Paris, France	<ul style="list-style-type: none"> 19th AEOI Working Group Meeting Annual Meeting of JITSIC
May 11—15, 2019	Bangkok, Thailand	Seminar on Taxation, Investment and Customs
May 27—31, 2019	Paris, France	7 th Meeting of the Inclusive Framework
June 7—9, 2019	Fukuoka, Japan	Ministerial Symposium on International Taxation
June 12—15, 2019	Shanghai, China	<ul style="list-style-type: none"> Digital Tax Disruption: A Chinese Perspective Meeting on Digital Tax Disruption
June 16—22, 2019	Bangkok, Thailand	Regional Training Event on Handling MAP Cases
June 17—19, 2019	Melbourne, Australia	5 th Annual Asia Pacific Regional Conference of the International Fiscal Association

Date	Location	Subject
June 24—29, 2019	Paris, France	<ul style="list-style-type: none"> The 32nd Meeting of the Peer Review Group FTA MAP Forum Meeting
July 1—5, 2019	Berlin, Germany	ATI/ITC Tax and Development Conference 2019
July 9—13, 2019	Seoul, South Korea	CA Meeting for MAP between Indonesia and South Korea
July 13—20, 2019	Paris, France	<ul style="list-style-type: none"> 20th AEOI Working Group Meeting 7th Global Forum Competent Authorities Conference
July 21—25, 2019	Seoul, South Korea	Bilateral Commissioner's Meeting between DGT and NTS
July 21—25, 2019	Dublin, Ireland	Discussion on Ireland Taxation Policy and Administration System
August 30—September 4, 2019	Kuwait	Joint Commission Meeting of Indonesia and Kuwait
September 8—13, 2019	Vienna, Austria	Establishment of the Protocol to Change Tax Treaty between Indonesia and Austria
September 9—12, 2019	Singapore	Crowe International Tax Seminar 2019
September 21—27, 2019	Paris, France	21 st AEOI Working Group Meeting
September 28—October 4, 2019	Paris, France	33 rd Meeting of the Peer Review Group
October 8—11, 2019	Singapore	Panel Discussion at the 2019 KPGM Asia Pacific Tax & Legal Summit
October 27—November 2, 2019	Yangzhou, China	Training Program on Tax Dispute Resolution in the Belt and Road Initiative
November 6—9, 2019	Beijing, China	Multilateral Working Level Seminar
November 9—25, 2019	Netherland	Comparative study of Netherland tax and customs administration
November 10—15, 2019	Penang, Malaysia	CATA Technical Conference
November 12—13, 2019	Singapore	Asia Pacific Tax Symposium
November 12—15, 2019	Riyadh, Saudi Arabia	Initial Conference of Zakat and Tax
November 17—23, 2019	Korea	OECD-Exchange of Information: A Tool to Combat Offshore Tax Evasion
November 18—22, 2019	Manila, Philippines	Regional Meeting on Tax and Digitalisation for Asian and Pacific Countries
November 24—28, 2019	Paris, France	12 th Plenary Meeting of the Global Forum on Transparency and Exchange of Information for Tax Purposes
December 1—14, 2019	Saitama, Japan	Managing Financial Investigations (Intermediate) Programme
December 7—11, 2019	Delhi, India	3 rd Annual Developing Country Forum for Cooperation in International Tax Matters
December 9—12, 2019	Zurich, Switzerland	Business Forum
December 10—13, 2019	Tokyo, Japan	National Tax Agency Training Workshop on Exchange of Information

Source: Directorate of International Taxation



2. Foreign Delegation/Institution Visit

DGT welcomes a series of visits from several foreign countries or institutions with agenda such as study visits, courtesy visits/meetings, seminars, workshop, and focus group discussion (FGD). The visits throughout 2019 are described as follow:

Foreign Delegation and Institution Visit, 2019

Date	Location	Delegation	Agenda
February 6, 2019	Jakarta	Mr. Prof. Van Kommer and Mr. Paul de Hans, International Bureau of Fiscal Documentation (IBFD)	Capacity Building Initiatives Meeting
February 12—15, 2019	Jakarta	Mr. Michael Ingersoll, Australian Tax Office (ATO)	Courtesy Meeting
March 3, 2019	Jakarta	Indonesia – Japan Tax Society (IJTS)	Submission of a joint study report between Indonesia and Japan on the settlement of tax disputes (MAP) according to Japan's experience.
March 5—6, 2019	Yogyakarta	6 delegates from foreign jurisdictions and 1 international organization	SGATAR Task Force Meeting 1 for preparation of 49 th SGATAR Annual Meeting 2019
May 21, 2019	Jakarta	National Tax Agency (Japan)	Commissioner Meeting
July 30—31, 2019	Bali	7 delegates from foreign jurisdictions	SGATAR Task Force Meeting 2 dalam rangka persiapan 49 th SGATAR Annual Meeting 2019
August 8, 2019	Jakarta	IJTS, Japan International Cooperation Agency (JICA), and Jakarta Japan Club (JJC)	<ul style="list-style-type: none"> Seminar on International Taxation Digital Economy
October 22—25, 2019	Yogyakarta	19 delegates from foreign jurisdictions and 9 international organization	49 th SGATAR Annual Meeting 2019
November 21, 2019	Jakarta	Mr. Ishiguro dan Mr. Prof. Nimoto, Hitotsubashi University (Jepang)	Sharing session "Current Situation of Transfer Pricing"
November 25—29, 2019	Bali	OECD	Workshop OECD: Advance Tax Treaty Training.
December 5, 2019	Jakarta	Inland Revenue Board of Malaysia (IRBM)	e-Billing system comparative study

Source: Directorate of International Taxation

3. Partnership with Foreign Donor Agencies

To support development plans, Indonesian government has received support from several donor countries/institutions that provide technical assistance. Among the area supported is financial management, including initiatives to improve the effectiveness of state revenue from the tax sector.

DGT has received grant funding support from several donor agencies that have been running in the last few years until 2019, which includes:

- Indonesia Australia Partnership Program for the Economy (Prospera);
- Japan International Cooperation Agency (JICA);
- World Bank through the Public Financial Management program - Multi Donor Trust Fund (PFM-MDTF); and
- Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), Germany.

In 2019, donor countries/institutions provided technical assistance to DGT in the form of advisory, FGDs, workshops, seminars, training, comparative studies, and secondments aimed at supporting the implementation of DGT strategic plans and reform programs that are currently underway. This technical assistance provides benefits to DGT, especially in enhancing employees' capabilities and formulating new policies.

Activities and Areas of Partnership Funded by Donor Agencies, 2019

Donor Agencies	Activities	Area	Benefits
Prospera	<ul style="list-style-type: none"> • 12 advisories • 13 workshops • 2 trainings • 1 FGD • 3 secondments • 1 comparative study • 9 meetings • 1 seminar • 1 talkshow 	<ul style="list-style-type: none"> • Tax administration • Tax policy • Data governance • Change management • Core tax administration system • Strategic planning • HR management • Contact center 	<ul style="list-style-type: none"> • The assisting experts in revenue policy played an optimal role in preparing the evaluation on the impact of tax expenditure in 2019. • VAT for e-Commerce Workshop has increased understanding of the steps to formulate solutions to issues that may arise in implementation of VAT collection by foreign digital platforms. • Understanding on change process and management. • Technical assistance played a role in building a new core tax administration system.
JICA	<ul style="list-style-type: none"> • 3 FGDs • 3 seminars • 2 workshops in Japan 	<ul style="list-style-type: none"> • International taxation • Tax administration • Knowledge management • Organizational development • Tax policies • Law enforcement 	<ul style="list-style-type: none"> • FGD on Non-Resident Taxation and Foreign Tax Credit System improved the capacity of employees regarding the determination of resident and foreign tax crediting systems. • The results of FGD regarding the organization served as inputs for the organizational restructuring of DGT vertical unit. • The results of FGD regarding call centers served as inputs for call center development.
PFM-MDTF	<ul style="list-style-type: none"> • 3 advisories • 2 workshops • 12 trainings • 1 comparative study 	<ul style="list-style-type: none"> • Core tax administration system • Law enforcement • Change management • HR management 	<ul style="list-style-type: none"> • The assisting experts provided initial inputs in creating blueprints and design of a digital forensic laboratory. • Improved skills of internal investigators in preventing, detecting, and analyzing indications of fraud and violations of the code of ethics to support the implementation of duties in internal investigations. • Enhanced knowledge of employees who are responsible for increasing human resources capacity. • The results of a comparative study to Finland become inputs for preparation activities before the implementation phase of the new core tax administration system at DGT.
GIZ	4 workshops	<ul style="list-style-type: none"> • Data governance • Tax administration system • International taxation 	<ul style="list-style-type: none"> • The results of the International Taxation Workshop provided inputs in the international taxation aspect of transfer pricing audit. This is used as inputs in drafting Director General of Taxes Regulation on Guidelines for Audit of Taxpayers with Special Relationships. • Workshop on Taxation System in Germany enriched knowledge about the latest developments in German taxation (digital economy, anti-tax avoidance, drafting of regulations, etc.).

Source: Directorate of Internal Compliance & Apparatus Transformation



FINANCIAL FUNCTION OVERVIEW

This overview talks about DGT Financial Statements for Fiscal Year 2019 (Audited) which has been submitted to the Ministry of Finance as its supervisory unit. The discussion would be focused on segments of revenue, expenditures, assets, liabilities, and equity.

A. TAX REVENUE

In general, net tax revenue in 2019 stood at Rp1,332.66 trillion or 84.48 percent of 2019 State Budget target of Rp1,577.56 trillion. The amount rose 1.47 percent over the previous year, albeit indicating a contracted growth compared to 2018 at 14.10 percent. Several primary attributes that had caused the slowdown were: (a) tax refund claims, which increased by 20.97 percent; (b) moderation of commodity prices on global markets; (c) normalization of import activities resulting in negative growth in Income Tax and VAT on Imports; and (d) lack of manufacturing sector expansion, as reflected in Purchasing Manager Index (PMI) score, which was always lower than 50, in the second half of the 2019.

Some main types of tax revenue in 2019 were still able to grow despite lower than in 2018. They were Income Tax Article 21, which rose 10.07 percent; Income Tax Article 25/29 from Corporate, which went up 0.01 percent; and Domestic VAT, which increased 3.15 percent. However, some other types posted negative growth, such as VAT on Imports, Income Tax Article 22 on Imports, and Income Tax Article 26, which was down by 8.06 percent, 1.86 percent, and 8.89 percent, respectively.

Net Tax Revenue Realization by Type, 2019

Type of Tax	2019			2018	2018—2019 Realization Growth (%)
	Estimation (billion Rp)	Realization (billion Rp)	Achievement (%)	Realization (billion Rp)	
Non-Oil & Gas Income Tax	828,294.00	713,110.50	86.09	685,276.44	4.06
Income Tax Article 21	145,756.38	148,502.31	101.88	134,910.23	10.07
Income Tax Article 22	22,690.51	21,308.89	93.91	18,009.88	18.32
Income Tax Article 22 on Imports	68,773.69	53,710.33	78.10	54,727.15	(1.86)
Income Tax Article 23	51,995.32	42,582.94	81.90	39,739.11	7.16
Income Tax Article 25/29 from Individual	10,923.71	11,200.11	102.53	9,405.77	19.08
Income Tax Article 25/29 from Corporate	304,617.29	252,162.02	82.78	252,132.92	0.01
Income Tax Article 26	60,631.41	46,138.47	76.10	50,638.04	(8.89)
Final Income Tax	150,361.46	126,219.16	83.94	115,459.33	9.32
Other Non-Oil & Gas Income Tax	1,746.32	132.76	7.60	141.92	(6.46)
Departure Tax	-	-	-	0.33	(100.00)

Type of Tax	2019			2018	2018—2019 Realization Growth (%)
	Estimation (billion Rp)	Realization (billion Rp)	Achievement (%)	Realization (billion Rp)	
Income Tax Borne by the Government	10,797.91	11,153.51	103.29	10,111.76	10.30
VAT & Sales Tax on Luxury Goods	655,394.91	531,560.40	81.11	537,261.15	(1.06)
Domestic VAT	417,760.47	344,429.65	82.45	333,920.09	3.15
VAT on Imports	218,323.10	171,362.69	78.49	186,394.64	(8.06)
Other VAT	157.83	162.38	102.88	68.71	136.33
Domestic Sales Tax on Luxury Goods	14,305.83	10,847.41	75.83	12,794.67	(15.22)
Sales Tax on Luxury Goods on Imports	4,789.54	4,725.16	98.66	4,108.01	15.02
Other Sales Tax on Luxury Goods	58.14	33.11	56.95	(24.97)	232.60
Land & Building Tax	19,103.60	21,145.90	110.69	19,444.52	8.75
Other Taxes	8,608.70	7,677.47	89.18	6,630.31	15.79
Oil & Gas Income Tax	66,154.65	59,164.88	89.43	64,709.79	(8.57)
Total Including Oil & Gas Income Tax	1,577,555.86	1,332,659.15	84.48	1,313,322.21	1.47
Total Excluding Oil & Gas Income Tax	1,511,401.21	1,273,494.27	84.26	1,248,612.42	1.99

Source: Budget Realization Report as of December 31, DGT Financial Statements 2018 and 2019 (Audited)

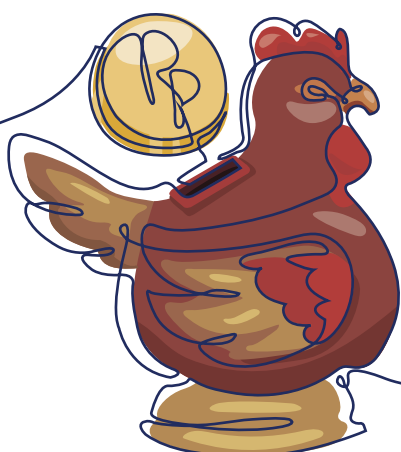
The general overview of tax revenues in 2019 will be discussed as follow:

1. Income Tax Article 21

Revenue from Income Tax Article 21 in 2019 was Rp148.50 trillion, which was up 10.07 percent over the previous year, and 101.88 percent of the 2019 target. The progress was backed up by the growth of main sectors such as manufacturing industry, which grew Rp28.75 trillion (8.41 percent); government administration, which grew Rp28.15 trillion (5.63 percent); and financial services, which grew Rp24.07 trillion (13.82 percent). The upward trend was in line with the improved labor conditions as reflected in the higher wage rate and lower unemployment rate in 2019.

2. Income Tax Article 22

Revenue from Income Tax Article 22 in 2019 stood at Rp21.31 trillion, hitting approximately 93.91 percent of the 2019 target and increased 18.32 percent y-o-y. Monthly tax payments of Rp10.48 trillion (rose 14.74 percent) accounted for most of the total revenue. Apart from that, the positive result was also supported by manufacturing and electricity procurement sectors, which were amounted to Rp6.38 trillion (grew 19.41 percent) and Rp6.02 trillion (grew 76.84 percent), respectively.





3. Income Tax Article 22 on Imports

Revenue from Income Tax Article 22 on Imports was Rp53.71 trillion, registering a negative growth of -1.86 percent over the previous year, and was only able to reach 78.10 percent of the 2019 target. The drop corresponded with sluggish import activities during 2019, which indicated monthly contracted growth (y-o-y). The weakened import value also affected all of its components. Sector-wise, the main contributor to Income Tax Article 22 on Imports revenue were manufacturing sector, which was Rp25.22 trillion (down by 9.09 percent), and trade sector, which was Rp24.31 trillion (grew 4.68 percent).

4. Income Tax Article 23

Income Tax Article 23 revenue in 2019 climbed up 7.16 percent y-o-y to reach Rp 42.58 trillion and 81.90 percent of the 2019 target. The lethargic growth was mainly triggered by the lower tax revenue from dividends payout, which fell 17.29 percent, due to slower growth in corporate profits in 2018 and the decreasing payments on Notice of Tax Underpayment Assessment. Nevertheless,

some other contributors such as services, monthly payment, and interest still maintained a positive trend, growing 12.89 percent, 7.38 percent, and 23.19 percent, respectively. Sector-wise, manufacturing sector, at Rp9.53 trillion (dropped by 5.64 percent) and mining sectors, at Rp8.07 trillion (grew 2.27 percent), accounting for the dominant portion of total revenue.

5. Income Tax Article 25/29 from Individual

Revenue from Income Tax Article 25/29 from Individual gained 19.08 percent y-o-y to reach Rp11.20 trillion in 2019 compared to 2018. The figure also reached 102.53 percent of the 2019 target. The favorable

progress was mostly thanks to the robust business activities in general, as reflected in the higher revenue from monthly tax payments and annual tax payments, which rose 12.9 percent and 18.4 percent,

respectively. The revenue was dominated by other services sector, which contributed Rp8.6 trillion (up 20.14 percent) and trade sector, which contributed Rp1.34 trillion (up 14.52 percent).

6. Income Tax Article 25/29 from Corporate

Revenue from Income Tax Article 25/29 from Corporate in 2019 was Rp252.16 trillion, went up slightly by 0.01 percent y-o-y albeit being 82.78 percent of the target. The weakened performance was driven by the lower monthly tax payments, which posted a negative growth of -3.67 percent and moderated annual tax payments, which only rose 2.91 percent. Similarly, there had been slower

growth in corporate profits in 2018. Sector-wise, the revenue was dominated by financial services sector with Rp77.88 trillion (grew 1.63 percent), and manufacturing sector with Rp71.67 trillion (grew 5.19 percent). Meanwhile, revenue mining sector slumped with negative growth of -23.25 percent, partly due to the downward trend in mining commodity prices.

7. Income Tax Article 26

Revenue from Income Tax Article 26 stood at Rp46.14 trillion in 2019, down by 8.89 percent over 2018, and was 76.10 percent of the initial target. The negative growth was primarily triggered by the lower tax revenue on dividend payouts, which fell 13.72 percent due to the slowdown in 2018's corporate

profits. On the other side, the revenue from Income Tax Article 26 on interest, royalty, and services improved by 25.98 percent, 3.34 percent, and 10.34 percent, respectively. The biggest contributor to the revenue was manufacturing industry, which accounted for Rp17.08 trillion (6.27 percent).

8. Final Income Tax

Final Income Tax revenue was Rp126.20 trillion in 2019, went up 9.32 percent over the previous year and around 83.94 percent of the target. The strong growth of Final Income Tax was supported by the progressively higher interest rate since July 2018, which resulted in increased Final Income Tax payments on deposit/savings interest by 17.17 percent. Final Income

Tax for construction services also recorded an upturn of 9.01 percent, in line with the rising GDP nominal for construction. Likewise, Final Income Tax payments on discounted interest on bonds and land and building leases were able to grow in double digits by 15.93 percent and 11.72 percent, respectively. However, final income tax payments from taxpayers

with a certain gross income (based on the provisions of Government Regulation No. 23 of 2018) posted negative growth of -14.71 percent due to a lower tax rate policy. Sector-wise, the largest contributor to Final Income Tax was financial services sector at Rp57.84 trillion (grew 15.11 percent) and trade sector at Rp12.21 trillion (grew 2.62 percent).

9. Domestic VAT

Domestic VAT revenue in 2019 rose 3.15 percent to reach Rp344.43 trillion over the previous year. It also achieved 82.45 percent of the 2019 target. The slowdown was mainly attributed to the higher volume of VAT refund claim and lack of manufacturing sector expansion, as indicated in Purchasing Manager Index score was lower than 50 for the second half of 2019. In terms of sector, Domestic VAT revenue was largely derived from trade sector, which contributed Rp90.70 trillion (up 4.38 percent), and manufacturing sector, which made Rp90.27 trillion (grew negatively by -3.57 percent).

10. VAT on Imports

VAT on Imports revenue in 2019 stood at Rp 171.36 trillion, posting a contracted growth by 8.06 percent over 2018 and was 78.49 percent of the initial target. Corresponding with the performance of Income Tax Article 22 on Imports, VAT on Imports also slowed down with negative growth due to the declining

import volume and value in 2019. Of all sectors, manufacturing sector and trade sector made up the biggest portion of total revenue, amounting to Rp102.27 trillion (dropped by 9.16 percent) and Rp59.04 trillion (dropped by 6.96 percent), respectively.



11. Domestic Sales Tax on Luxury Goods

Domestic Sales Tax on Luxury Goods revenue was Rp10.85 trillion in 2019, displayed a drop of 15.22 percent compared to 2018. The figure also only reached approximately 75.83 percent of the 2019 target. Sector-wise, the revenue was backed-up by manufacturing sector, especially motor vehicle

industry, which was Rp10.27 trillion (sank 15.38 percent). The negative growth in Domestic Sales Tax on Luxury Goods stemmed from the dwindling sales volume of certain car types, including Sales Tax on Luxury Goods-imposed car types.

12. Sales Tax on Luxury Goods on Imports

Sales Tax on Luxury Goods on Imports revenue was Rp4.73 trillion in 2019, increased 15.02 percent y-o-y while also hitting 98.66 percent of the target. The trade sector, particularly car and motorbike trading, became the dominant supporter for this revenue by contributing Rp3.97 trillion (grew 23.10 percent). The positive growth in revenue was propelled by robust car import activities (completely built-up).

13. Land & Building Tax

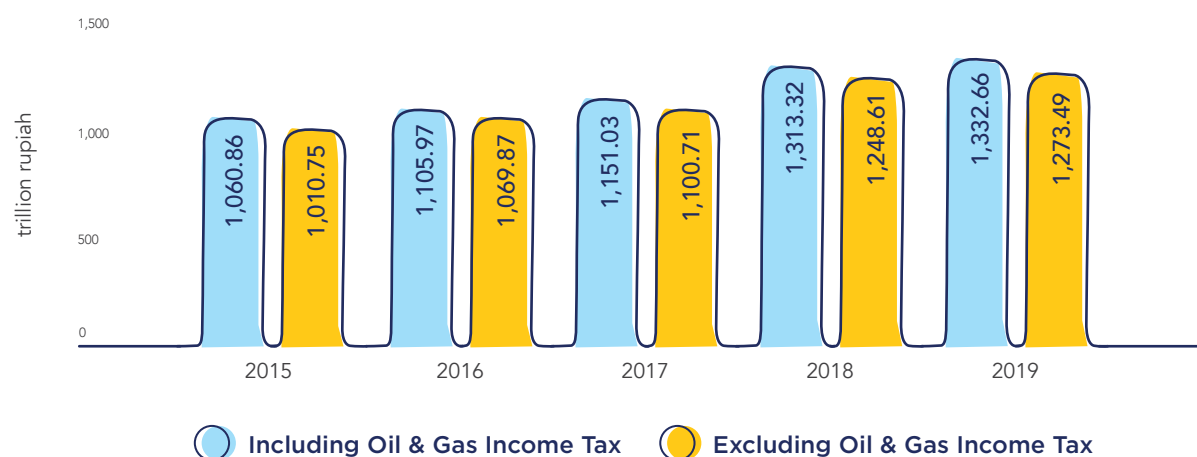
Land & Building Tax revenue saw an 8.75 percent y-o-y climb to Rp21.15 trillion in 2019 and was 110.69 percent of the initial target. The main contributor of Land & Building Tax revenue was the oil and gas mining sector, which accounted for Rp14.25 trillion (down 0.91 percent), and the mineral and coal mining sector, which accounted for Rp3.49 trillion (expanded 104.91 percent).

14. Other Taxes

Other Tax revenue in 2019 rose 15.79 percent to Rp7.68 trillion over 2018 and was 89.18 percent of the initial target. The positive growth was partly fuelled by the surge in tax collection interest, which went up 205.96 percent. Meanwhile, other main contributors

recorded a lower increase of 3.27 percent and 0.73 percent for Stamp Object Sales and Stamp Duty, respectively, in contrast to 7 percent growth level for both in the previous year.

DGT Tax Revenue Realization Performance, 2015—2019



Source: DGT Financial Statements 2015—2019 (Audited)

B. NON-TAX REVENUE

Net Non-Tax Revenue in 2019 was Rp43,032,188,952.00 or 761.92 percent of estimation. The figure also rose 67.62 percent over the previous year.

Net Non-Tax Revenue, 2018—2019

Description	2019			2018	% Increase / (Decrease)
	Estimate (Rp)	Realization (Rp)	Achievement (%)	Realization (Rp)	
Revenue from Sales, State-Owned Assets Management, and Business Entity Fees	3,718,944,000	22,443,811,586	603.50	14,278,602,431	57.18
Revenue from Other Services	-	-	-	361,929,005	(100.00)
Revenue from Interests, Banking Account Management, and Financial Management	1,157,150,000	2,773,751,627	239.71	2,786,932,751	(0.47)
Revenue from Dues and Fines	-	3,383,422,298	-	2,559,690,199	32.18
Other Revenues	771,781,000	14,431,203,441	1,869.86	5,685,690,411	153.82
Net Total	5,647,875,000	43,032,188,952	761.92	25,672,844,797	67.62

Source: Budget Realization Report as of December 31, DGT Financial Statements 2018 and 2019 (Audited)

C. PERSONNEL EXPENDITURE

Net Personnel Expenditure in 2019 was Rp2,683,779,258,260.00 or 99.21 percent of the budget. This figure went up 11.80 percent over 2018. The slightly higher expense was due to the increasing number of employees, namely Civil Servants Candidates (CPNS) of 3,094 employees, and additional budget for the 14th-salary bonus.

Net Personnel Expenditure, 2018—2019

Description	2019			2018	% Increase / (Decrease)
	Budget (Rp)	Realization (Rp)	Achievement (%)	Realization (Rp)	
Civil Servant Salary & Allowances Expenditure	2,662,939,980,000	2,650,030,872,010	99.52	2,366,613,293,891	11.98
Overtime Expenditure	42,143,525,000	33,748,386,250	80.08	33,907,136,872	(0.47)
Total	2,705,083,505,000	2,683,779,258,260	99.21	2,400,520,430,763	11.80

Source: Budget Realization Report as of December 31, DGT Financial Statements 2018 and 2019 (Audited)

**D. GOODS EXPENDITURE**

Net Goods Expenditure in 2019 was Rp3,821,060,425,411.00 or 97.66 percent of the budget, rose slightly by 0.76 percent over 2018. Goods Expenditure had been well expended and there was a remaining budget which was the result of efficiency policy with Domestic Service Travel, Power and Services, Maintenance Expenditures, Office Meetings, and Professional Services Honorarium following Minister of Finance Instruction No. 595/MK.01/2019.

**Net Goods Expenditure, 2018—2019**

Description	2019			2018	% Increase / (Decrease)
	Budget (Rp)	Realization (Rp)	Achievement (%)	Realization (Rp)	
Operating Goods Expenditure	765,495,329,000	748,859,980,447	97.83	710,727,271,570	5.37
Non-operating Goods Expenditure	1,044,832,835,000	1,020,423,406,697	97.66	1,087,809,702,101	(6.19)
Supplies Expenditure	336,744,219,000	333,053,517,010	98.90	343,126,782,800	(2.94)
Services Expenditure	581,320,738,000	566,523,295,471	97.45	493,548,067,759	14.79
Maintenance Expenditure	455,114,538,000	447,714,673,142	98.37	451,643,509,944	(0.87)
Domestic Travel Expenditure	720,062,459,000	696,403,797,809	96.71	698,058,178,011	(0.24)
International Travel Expenditure	8,847,579,000	8,080,418,835	91.33	7,440,860,509	8.60
Other Goods Expenditure to be Handed to Public/Local Government	1,500,000	1,336,000	89.07	-	-
Total	3,912,419,197,000	3,821,060,425,411	97.66	3,792,354,372,694	0.76

Source: Budget Realization Report as of December 31, DGT Financial Statements 2018 and 2019 (Audited)

E. CAPITAL EXPENDITURE

Net Capital Expenditure in 2019 was recorded at Rp433,184,401,665.00 or 62.25 percent of the budget, dropped by 20.00 percent over 2018. The capital expenditure was not optimal due to rescheduling of the procurement of Procurement Agent for the Core Tax System and budget recomposition that has been modified following the approval of Minister of Finance related to Multi-years Contract in Letter No. S-659/MK.01/2019 dated September 5, 2019.

Net Capital Expenditure, 2018—2019

Description	2019			2018	% Increase / (Decrease)
	Budget (Rp)	Realization (Rp)	Achievement (%)	Realization (Rp)	
Capital Expenditure on Land	5,305,523,000	5,304,250,625	99.98	-	-
Capital Expenditure on Equipment & Machine	210,995,534,000	200,925,316,641	95.23	328,575,243,625	(38.85)
Capital Expenditure on Building & Construction	182,203,263,000	176,489,420,491	96.86	159,812,303,040	10.44
Capital Expenditure on Road, Irrigation & Installation	265,752,000	260,704,728	98.10	4,491,297,935	(94.20)
Other Capital Expenditure	297,060,709,000	50,204,709,180	16.90	48,616,040,300	3.27
Total	695,830,781,000	433,184,401,665	62.25	541,494,884,900	(20.00)

Source: Budget Realization Report as of December 31, DGT Financial Statements 2018 and 2019 (Audited)

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, 2019 was Rp28,078,950,880,046.00.

Current Assets, 2018—2019

Description	Value in 2019 (Rp)	Value in 2018 (Rp)	Increase/ (Decrease) (%)
Cash in Expenditure Treasurer	573,302,126	400,884,959	43.01
Other Cash & Cash Equivalent	986,418,570	32,450,722	2,939.74
Prepaid Expenditure	142,509,372,407	121,230,933,293	17.55
Expenditure Prepayment	219,289,193	255,496,173	(14.17)
Accrued Revenue	2,137,000	-	-
Tax Receivables (Net)	27,735,943,730,775	26,992,072,791,728	2.76
Non-Tax Receivables (Net)	3,549,467,306	121,038,667	2,832.51
Current Portion of Treasury Bills/ Compensation Claim (Net)	162,874,398	43,983,960	270.30
Inventory	195,004,288,271	213,988,601,157	(8.87)
Total	28,078,950,880,046	27,328,146,180,659	2.75

Source: Balance Sheet as of December 31, DGT Financial Statements 2018 and 2019 (Audited)



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 calculated by using acquisition cost method and taking into account of depreciation. The book value of Fixed Assets after depreciation as of December 31, 2019 was Rp38,665,394,422,899.00.



The new face of Integrated Front Service at Jakarta Pesanggrahan TO with its layout, color, and details adjusted to match DGT branding.

Fixed Assets, 2018—2019

Description	Value in 2019 (Rp)	Value in 2018 (Rp)	Increase/ (Decrease) (%)
Land	31,622,622,505,495	30,513,082,118,507	3.64
Equipment & Machine	4,821,139,672,381	5,033,638,332,737	(4.22)
Building & Construction	6,848,410,893,085	6,350,977,037,134	7.83
Road, Irrigation & Installation	51,597,131,186	52,401,905,655	(1.54)
Other Fixed Assets	13,685,638,885	4,627,741,604	195.73
Construction in Progress	27,076,006,131	151,901,409,029	(82.18)
Total Fixed Assets (gross)	43,384,531,847,163	42,106,628,544,666	3.03
Accumulated Depreciation as of December 31, 2019 (exclude Land)	(4,719,137,424,264)	(4,643,652,907,676)	1.63
Book Value of Fixed Assets	38,665,394,422,899	37,462,975,636,990	3.21

Source: Balance Sheet as of December 31, DGT Financial Statements 2018 and 2019 (Audited)

3. Long-Term Receivables

Total Long-Term Receivables as of December 31, 2019 stood at Rp10,911,452.00. The amount was resulted from deduction of gross Treasury Claim/Compensation Claim of Rp740,957,723.00 by Allowance for Uncollectible Treasury Claim/Compensation Claim of Rp730,046,271.00, which was an estimate of uncollectible receivables based on the quality of receivables.

Long-Term Receivables, 2018—2019

Description	Value in 2019 (Rp)	Value in 2018 (Rp)	Increase/ (Decrease) (%)
Treasury Claim/Compensation Claim (gross)	740,957,723	719,559,620	2.97
Allowance for Uncollectible Treasury Claim/Compensation Claim	(730,046,271)	(719,559,620)	1.46
Long-Term Receivables	10,911,452	-	100.00

Source: Balance Sheet as of December 31, DGT Financial Statements 2018 and 2019 (Audited)

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, while Other Assets are State-Owned Assets, which are severely damaged or no longer in use in office operations.

The total book value of Other Assets owned by DGT as of December 31, 2019 was Rp191,397,905,326.00.

Other Assets, 2018—2019

Description	Value in 2019 (Rp)	Value in 2018 (Rp)	Increase/ (Decrease) (%)
Intangible Assets	400,956,727,771	424,555,022,710	(5.56)
Intangible Assets in Process	139,890,000	-	-
Other Assets	785,606,710,213	525,172,940,657	49.59
Total Other Assets (gross)	1,186,703,327,984	949,727,963,367	24.95
Accumulated Depreciation/Amortization	(995,305,422,658)	(801,395,837,416)	24.20
Book Value of Other Assets	191,397,905,326	148,332,125,951	29.03

Source: Balance Sheet as of December 31, DGT Financial Statements 2018 and 2019 (Audited)



G. SHORT-TERM LIABILITIES

Liabilities were classified as short-term, if they are expected to be paid or matured within twelve months after the reporting date. Short-Term Liabilities as of December 31, 2019 was Rp28,161,213,980,958.00.

Short-Term Liabilities, 2018—2019

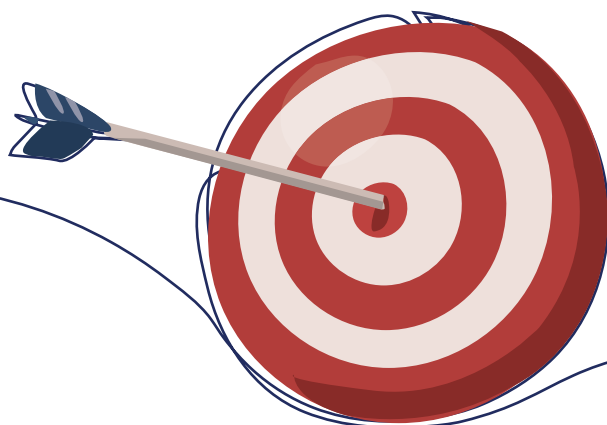
Description	Value in 2019 (Rp)	Value in 2018 (Rp)	Increase/ (Decrease) (%)
Third-Party Accounts Payable	18,117,474,335	14,440,788,207	25.46
Revenue Overpayment Accounts Payable	28,141,345,846,641	24,604,009,233,369	14.38
Prepaid Revenue	1,164,353,519	965,982,740	20.54
Prepayment from State Treasury Service Office	573,302,126	400,884,959	43.01
Other Short-Term Liabilities	13,004,337	-	-
Total	28,161,213,980,958	24,619,816,889,275	14.38

Source: Balance Sheet as of December 31, DGT Financial Statements 2018 and 2019 (Audited)

H. EQUITY

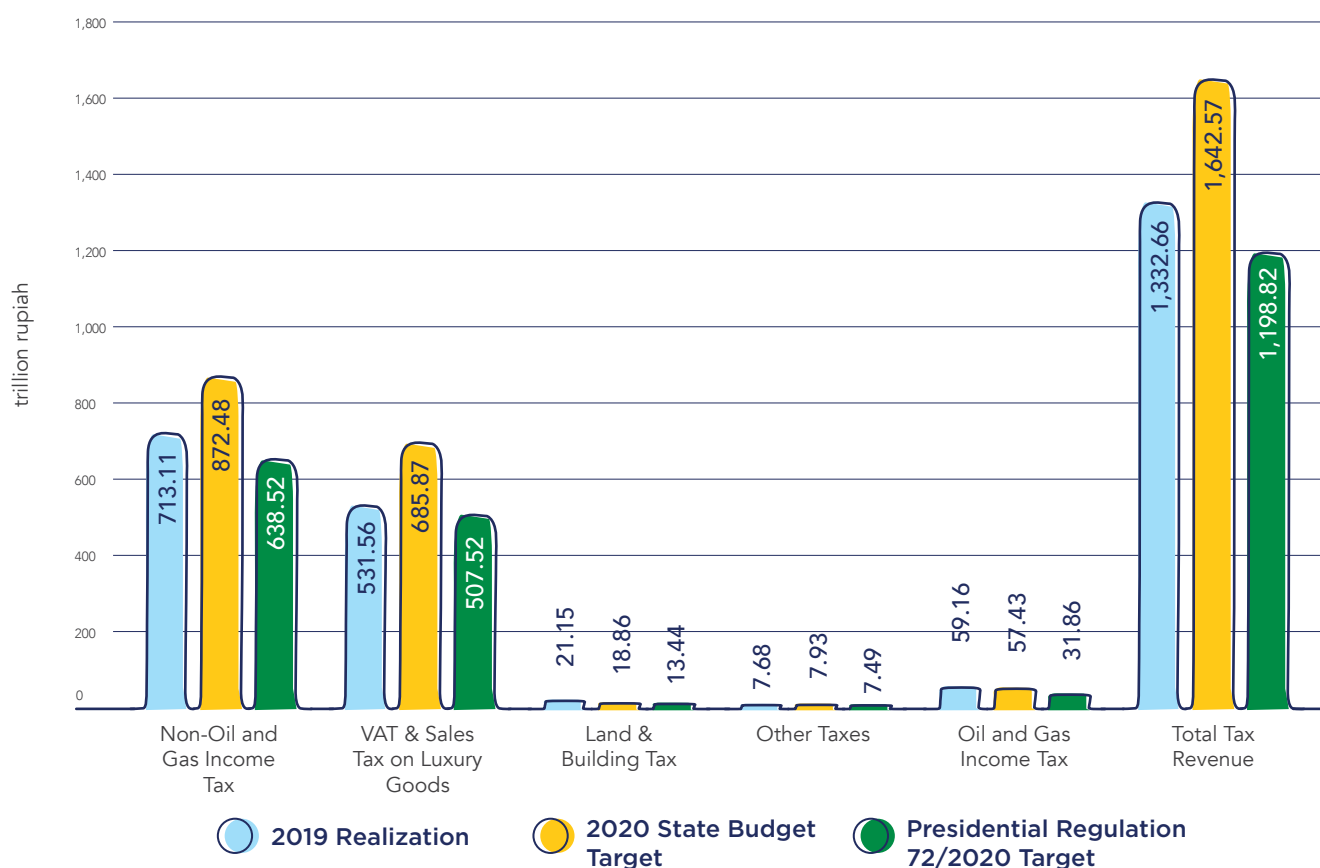
Equity as of December 31, 2019 was Rp38,774,540,138,765.00, indicating a Rp1,545,096,915,560.00 or around 3.83 percent drop compared to last year at Rp40.319.637.054.325.00.

2020 PERFORMANCE TARGET



In general, the objectives of the DGT 2020-2024 Strategic Plan are to achieve optimum tax revenue by expanding the tax base while also take a role in improving the national economy. DGT will carry out several strategies in 2020 to secure the tax revenue target that encourages the Strategic Plan objectives achievement.

Comparison of 2019 Tax Revenue Realization, Tax Revenue Target in 2020 State Budget, and Tax Revenue Target Based on Presidential Regulation No. 72 of 2020



In 2020, DGT will expand the tax base through boosting taxpayers' voluntary compliance and conducting equitable supervision and fair law enforcement. To achieve high voluntary compliance, among the strategies implemented include conducting effective education and public relations, delivering convenient and high-quality services, and formulating tax regulations that are fair and have more legal certainty. Meanwhile, DGT will pursue equitable supervision and fair law enforcement through several strategies including supervision on highly-contributed taxpayers, an area-based tax extensification and supervision, a risk-based tax audit and tax collection, as well as preliminary investigations and tax investigations as a last resort in law enforcement.

In addition to collecting state revenues, tax policy is also directed at promoting ease of investment, which in turn will improve the national economy. As such, several breakthroughs will be carried out, including issuing regulations through omnibus law, providing tax incentives, and refining business processes with user-friendly services based on information technology.

In 2020, these measures will also be supported by strategies in terms of organization, human capital, and budgeting, which include:

- area-based adaptive organizational restructuring, among others, by establishing new MTOs;
- development of employees that are professional and have integrity; and
- implementation of the budget that supports the budget structure redesign program at Ministry of Finance.



DGT Performance Contract, 2020

No.	Program/Activity Target	Performance Indicator	Target
1.	Optimum state revenue	Percentage of tax revenue realization	100% (target as stated in Presidential Regulation No. 72 of 2020)
2.	High-quality fiscal and financial sector policies	Index of fiscal and financial sector policy effectiveness	75
3.	High-level of taxpayer compliance	Level of taxpayer compliance	93.33%
		• Percentage of compliance level on Annual Return submission by corporate and individual taxpayers	80%
		• Percentage of taxpayers who meet the categories according to Government Regulation No. 23 of 2018 (PP 23) who pay taxes and/or uses government-borne tax facilities (DTP)	100% (559,744 taxpayers)
		• Percentage of the growth level of non-PP 23 taxpayers who pay taxes	100% (904,047 taxpayers)
4.	Formulation of competitive fiscal policies and international economic and financial partnerships	a. Index of priority regulation/policy settlement	100
		b. Percentage of international economic and financial partnership achievement	100%
		c. Tax regulation effectiveness index	6 (out of 10)
5.	Effective dissemination, service, and public relations	a. Customer satisfaction index	4 (out of 5)
		b. Index of tax variable ranking achievement in ease of doing business (EoDB)	80
		c. Public communication effectiveness index	3,5 (out of 4)
		d. Percentage of education and dissemination effectiveness	67%
6.	Effective synergy between supervision and law enforcement functions	a. Level of tax supervision and law enforcement effectiveness	100%
		• Percentage of settlement of follow-up on the issuance of letter of inquiry	100%
		• Percentage of paid tax assessment value in the current year	40%
		• Percentage of loss recovery in state revenue	100%
		b. Percentage of the verdicts defending the object of appeals/lawsuits in tax court	43%
		c. Percentage of valid data	45%
7.	Business process transformation and optimization of tax potential	a. Level of tax business process transformation implementation	100% (24 business processes)
		b. Index of Compliance Risk Management (CRM) and Tax Payer Account implementation	100
		• Index of CRM implementation on strategic taxpayers	100
		• Index of CRM implementation on non-strategic taxpayers	100
		• Index of Tax Payer Account implementation	100
		c. Percentage of successful joint program implementation	75%

No.	Program/Activity Target	Performance Indicator	Target
8.	Optimum organization and human capital	a. Percentage of DGT officials who conform to job competency standards	88.70%
		b. Percentage of delayering and efficiency of bureaucratic cost implementation	55%
		• Percentage of delayering implementation	100%
		• Percentage of bureaucratic cost efficiency	10%
		c. Organization Integrity Index	93.57
		• Level of unit accomplishment on the criteria of Integrity Zone Toward Corruption-Free Area	100
		• Integrity Perception Index	87.14
		d. Percentage of Bureaucratic Reform-Organizational Transformation Program	85%
		e. Level of learning organization implementation	75 (out of 100)
9.	Optimum financial management	a. Percentage of followed-up Audit Board's recommendations on Central Government Financial Statements and State General Treasurer Financial Statements	89%
		b. Index of financial reporting quality for Budget Section 15	85%
		c. Percentage of budget execution quality	95%
10.	Reliable information system	Index of information technology and communication system management quality	100
		• Downtime level of information technology and communication system	100 (0.10%)
		• Settlement level of strategic projects on information technology and communication system	100

Source: Addendum of 2020 Performance Contract for Minister of Finance and Director General of Taxes (Performance Contract No. 3/KK/2020)

DGT Strategic Initiatives, 2020

SO/KPI	Strategic Initiatives	Output/Outcome	Period
Level of taxpayers compliance	CRM refinement	<ol style="list-style-type: none"> 1. The process of identification, mapping, and risk mitigation has received inputs from high-level management, which is in line with the briefing from Director General of Taxes and the strategies of each related directorate. 2. The establishment of a comprehensive, integrated, and high-quality CRM database (accurate, relevant, complete, consistent, and timeliness). 	Jan—Dec
Percentage of tax education and dissemination effectiveness	Education and public relations activities could improve taxpayers compliance	<ol style="list-style-type: none"> 1. Implementation of Tax Inclusion at the primary and secondary education level of Ministry of Education and Culture. 2. Collaboration with ministries/institutions related to education. 3. Piloting of the Semester Learning Plan implementation 4. Tax Inclusion regulation. 	Jan—Dec
Index of information technology and communication system management	Core tax system	<ol style="list-style-type: none"> 1. System Integrator is selected. 2. Owner's Agent - Project Management & Quality Assurance is selected. 3. Owner's Agent - Change Management is selected. 	Jan—Dec

Source: 2020 Performance Contract for Director General of Taxes (Performance Contract No. 3/KK/2020)

GOOD GOVERNANCE



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Reform in information technology and database aspect has become a reference for reform in other aspects. **With the integration of all processes in the core tax administration system** under construction, it is expected that all **DGT administrative activities and services can be carried out much more effectively and efficiently.**





GOVERNANCE

To ensure the organization's sustainability and consistently maintain service quality, governmental agency formulates and establishes organizational governance in statutory regulation. As an organization that implements good governance, DGT performs its tasks under the regulations that govern the organization and procedures, job descriptions, and standard operating procedures.

A. ORGANIZATION AND PROCEDURES

As part of Ministry of Finance, DGT's position, tasks, functions, and span of control are stipulated in Presidential Regulation No. 28 of 2015 concerning Ministry of Finance. Further matters regarding its organization and procedures that include structure, tasks, and functions of echelon II units and below in head office, vertical units, and Technical Implementing Units are defined through Minister of Finance Regulation.

DGT Span of Control Provisions

DGT consists of Secretariat of Directorate General and maximum of 15 Directorates

Secretariat of Directorate General consists of a maximum of 6 divisions and/or group of functional officers.

Directorate consists of group of functional officers and/or may consist of a maximum of 6 subdirectorates and subdivisions that handle administrative functions.

Division consists of a maximum of 5 subdivisions and/or group of functional officers.

Subdirectorate consists of group of functional officers and/or may consist of a maximum of 5 sections.

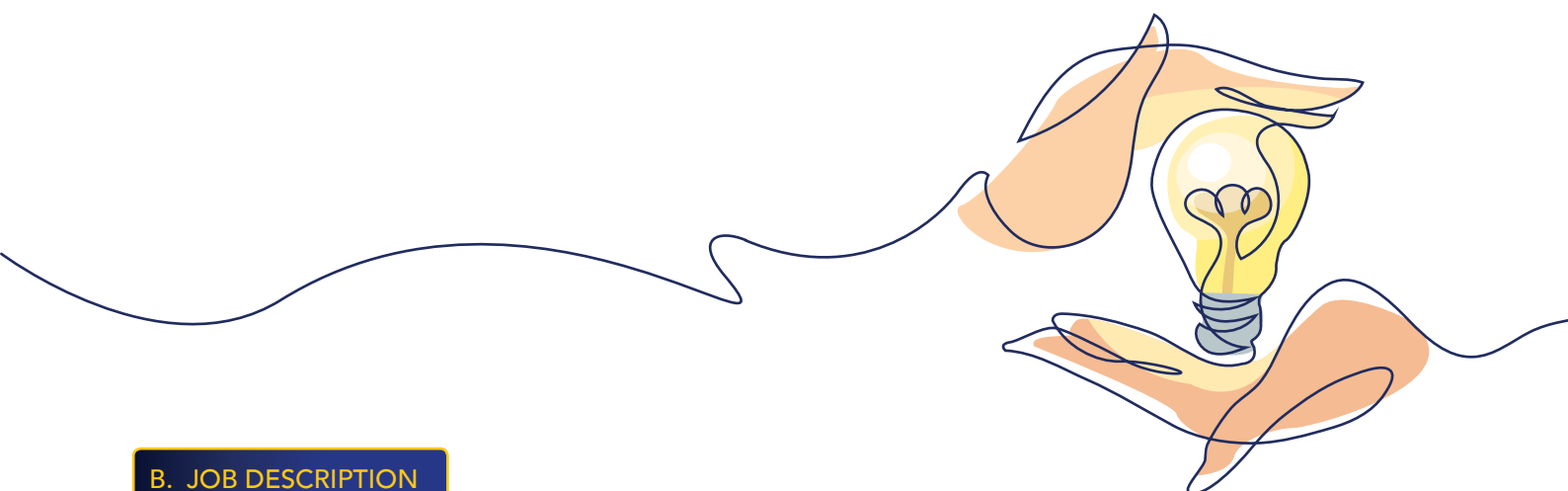
DGT vertical units as the element implementing main tasks in regional areas

Technical Implementing Units may be established to perform DGT's operational technical tasks and/or supporting technical tasks

Legal basis: Presidential Regulation No. 28 of 2015

Organization and Procedures

Unit	Legal Basis
Head Office	<ul style="list-style-type: none">Presidential Regulation No. 28 of 2015 concerning Ministry of FinanceMinister of Finance Regulation No. 217/PMK.01/2018 concerning Organization and Procedures of Ministry of FinanceMinister of Finance Decree No. 218/KMK.01/2003 concerning Advisors to the Director General of Taxes
Vertical Units	<ul style="list-style-type: none">Minister of Finance Regulation No. 210/PMK.01/2017 concerning Organization and Procedures of Vertical Units in DGTDirector General of Taxes Decree KEP-75/PJ/2020 concerning Changes in Tasks and Functions of Tax Offices
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 ProcessingMinister of Finance Regulation No. 166/PMK.01/2016 concerning Organization and Procedures of Taxation Data and Document Processing OfficeMinister 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, job description includes position name, overview, purpose, 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	Legal Basis
Structural Official (Echelon) in Head Office	Minister of Finance Decree No. 780/KM.1/SJ.2/2019
Staff in 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 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 Administrative Reform Decree No. 66/KEP/M.PAN/7/2003

C. STANDARD OPERATING PROCEDURES

Standard Operating Procedure (SOP) is a guideline in performing tasks and functions to prevent errors, ensure uniformity and compliance with established rules, and encourage the implementation of activities effectively and efficiently, as well as a tool of internal control. SOP entails a series of formal written instructions about the government's administration operational process, how, when, and where it is to be done, and to whom it should be delegated, which are all designed based on DGT's business process. DGT SOP formulation refers to Minister of Finance Regulation No. 131/PMK.01/2015.

To ensure its effectiveness, efficiency, and sustainability, DGT performs SOP management, which includes receiving and distributing feedbacks as well as developing, approving, administering, publishing, monitoring, and evaluating SOP. In accordance with this SOP management, DGT stipulates new SOP, revises SOP, and revokes SOP on a semester basis, which is established by Director General of Taxes Decree.



Standard Operating Procedures Development Unit

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

Based on Director General of Taxes Decree No. KEP-605/PJ/2019, in the second semester of 2019 there were stipulation of 51 new SOPs, 96 revised SOPs, and 26 SOPs were written off. Based on the issuance of the aforementioned decree, as of December 31, 2019 there were a total of 3,060 applicable SOPs.

Summary of Standard Operating Procedures

Area	Total
Services	413
Dissemination	183
Law Enforcement	539
Extensification and Valuation	322
Human Resources Management	434
Competency and Capacity Building	76
Information System Analysis and Evaluation	226
Organizational Transformation	867
Total	3,060

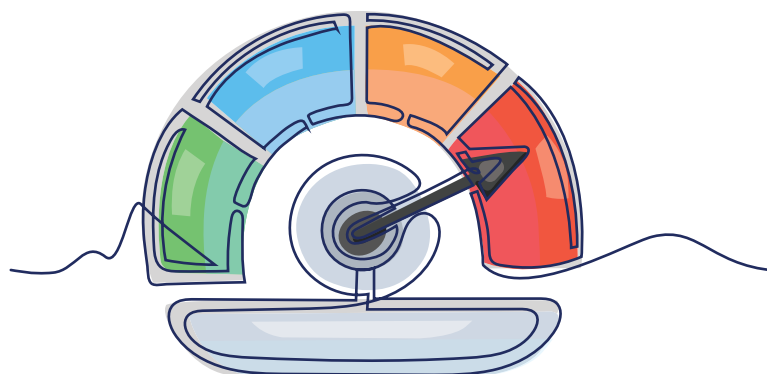
Notes: Total SOPs as of December 31, 2019

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-605/PJ/2019
- Director General of Taxes Circular Letter No. SE-29/PJ/2017

PERFORMANCE ASSESSMENT SYSTEM

Performance assessment in DGT is implemented under Minister of Finance Decree No. 467/KMK.01/2014 as amended by Minister of Finance Decree No. 556/KMK.01/2015, Minister of Finance Decree No. 590/KMK.01/2016, and Director General of Taxes Regulation No. PER-12/PJ/2018, which regulate performance assessment for both the organization and employees. In general, the performance assessment in Ministry of Finance comprises of three main phases, namely planning, monitoring, and establishment of performance and evaluation results.



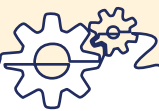
Phases of Performance Assessment

Planning	Monitoring	Establishment of Performance and Evaluation Results
Performance contract of the year is designed based on the annual work plan	Dialogue, assistance, and consultation between superiors and subordinates to discuss the results of monitoring of Key Performance Indicators achievement in the performance contract and employee behavior.	Following the end of performance contract implementation, performance assessment results are established and become a reference in performance evaluation and organizational restructuring/human resource management.
March Y-1 to January 31	January Y to January Y+1	January 31 Y+1

Performance Manager in DGT

Organizational Performance	Employee Performance
Organizational Performance Manager (OPM): Echelon III officials who have duties or are appointed to manage organizational performance in echelon I units.	Employee Performance Manager (EPM): Echelon III officials who have the duty or are appointed to manage employee performance in echelon I units.
Organizational Performance Sub Manager (OPSM): Officials at least of echelon IV level, who have duties or are appointed to manage organizational performance in echelon II units in Head Office, RTOs, and TIUs.	Employee Performance Sub Manager (EPSM): Officials at least of echelon IV level, who have duties or are appointed to manage employee performance in echelon II units including Head Office, RTOs, and TIUs.
Organizational Performance Partner Manager (OPPM): Echelon IV officials who have duties or are appointed to manage organizational performance in echelon III units including vertical units and TIUs.	Employee Performance Partner Manager (EPPM): Echelon IV officials who have duties or are appointed to manage employee performance in echelon III units including vertical units and TIUs.

Legal basis: Minister of Finance Decree No. 467/KMK.01/2014 as amended by Minister of Finance Decree No. 556/KMK.01/2015



A. ORGANIZATION PERFORMANCE

In line with bureaucratic reform, Ministry of Finance has implemented Balanced Scorecard (BSC) as a performance management tool since 2007. The method helps the organization to translate its vision, mission, objectives, and strategies into a Strategy Map by leveraging on financial and nonfinancial indicators, which are all interwoven in a cause and effect relationship.



Minister of Finance Sri Mulyani Indirawati took pictures together following the appreciation certificates awarding to RTOs with the best tax revenue performance in 2019 during the first 2020 DGT Board of Executives Meeting (20/1/2020).

Through BSC approach, Strategic Objectives (SOs) in Strategy Map are categorized based on four perspectives, namely stakeholder, customer, internal process, and learning and growth. Moreover, there are several key performance indicators (KPIs) to measure the achievement of each SOs. KPI is formulated by adhering to SMART-C principle (specific, measurable, agreeable, realistic, time-bounded, continuously improved).

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 in organizational outputs/outcomes but not at the receiving end of organizational services (President, House of Representatives, Minister of Finance, National Audit Board, and the public).
Customer	This perspective includes the Strategic Objectives 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 ideal condition of organizational workforce required to perform business processes in order to produce outputs/outcomes which meet stakeholders and customers' expectation.

Principles in Key Performance Indicators Formulation

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

BSC-based performance assessment in Ministry of Finance is divided into six levels, namely:

- Ministry of Finance-Wide, namely the Ministry level, which is the Performance Commitment of Minister and the Performance Contract of Vice Minister;
- Ministry of Finance-One, namely echelon I unit level, which is the Performance Contract for echelon I officials;
- Ministry of Finance-Two, namely echelon II unit level, which is the Performance Contract for echelon II officials;
- Ministry of Finance-Three, namely echelon III unit level, which is the Performance Contract for echelon III officials;
- Ministry of Finance-Four, namely echelon IV unit level, which is the Performance Contract for echelon IV officials;
- Ministry of Finance-Five, which is the Performance Contract for Assistants to the Minister, Advisors to the Director, functional officers, echelon V unit levels, and staffs.

Strategy Map Owner Unit in DGT

- Director General of Taxes
- Secretariat of Directorate General
- Directorates
- RTOs
- Technical Implementing Units
- TOs

As part of the monitoring and evaluation of organizational performance, Organizational Performance Dialogue is held regularly. It is a formal communication between the supervisor who owns the Strategy Map and the officials/ employees under him to discuss the achievement of strategies, performance, risks, and organizational action plans. The Organizational Performance Dialogue is held at least every quarter in April, July, and October of the current year and January of the following year.

As the final stage in the organizational performance assessment cycle, organizational performance assessment is conducted based on the achievement/ realization of the KPIs in the Performance Contract for the supervisor who owns strategy map to generate output in the form of Organizational Performance Index.



B. EMPLOYEE PERFORMANCE

DGT's employee performance assessment cycles start with the formulation of Performance Contract and Employee Performance Targets. These documents are prepared based on an agreement between the employee and the direct supervisor, which contains a statement of ability to achieve the performance target stated in the form of employee KPIs and descriptions of employee activities that are in line with one another.

Components of Employee Performance Assessment

Based on Minister of Finance Decree No. 467/KMK.01/2014 as amended by Minister of Finance Decree No. 556/kmk.01/2015	Based on Government Regulation No. 46 of 2011
Employee Performance Score (EPS): <ul style="list-style-type: none"> • Performance Achievement Index (PAI), percentage 70% • Behavioral Score (BS), percentage 30% 	Work Performance Score of Civil Servants: <ul style="list-style-type: none"> • Employee Performance Target (EPT), percentage 60% • Behavioral Score, percentage 40%
<p>Furthermore, the direct supervisor, as the evaluator, conducts regular monitoring to check the progress of employee performance achievement through Individual Performance Dialogue. Monitoring results are used to determine corrective action and ensure target achievement employee performance. The employee behavior assessment is carried out on employee behavior in supporting their performance, which is obtained by filling out</p>	<p>questionnaires by direct superiors, coworkers, and/or subordinates.</p> <p>In addition to the prior method, DGT uses a mechanism to calibrate employee assessment by creating a ranking system for employee performance status that provides a normal distribution of employee ranks (forced rank). This system combines three aspects: employee performance assessment score, employee contributions score from their direct supervisor, and</p> <p>consideration/discretion of their supervisor who owns a strategic map. Based on this mechanism, the performance status of each employee is defined.</p> <p>The results of employee performance assessment, both the performance achievement index and performance status, are taken into account for human resources policy decisions such as employee restructuring and remuneration.</p>

DGT employee performance assessment in 2019 was focused on the following activities:

- refining performance management policies, including preparation of KPI alignment guidelines, preparation of SOPs regarding the validation of employee performance achievements, and preparation of evaluations on the implementation of employee performance ranks that have been implemented by DGT starting 2015;
- enhancing employees and managers' comprehension through the dissemination of performance assessment provisions;
- submitting a proposal to the HR Bureau of Ministry of Finance regarding the integration of performance assessment applications based on Government Regulation No. 46 of 2011 (DGT Financial Information System, Personnel and Assets) and based on Minister of Finance Decree No. 467/KMK.01/2014 (e-performance of the Ministry of Finance), to eliminate redundancy in the performance assessment process; and
- drafting performance culture development guidelines containing nine programs, namely 1) improving KPI quality and alignment, 2) strengthening the validation of performance achievements, 3) establishing standards for behavioral assessment, 4) success sharing, 5) disseminating performance assessment, 6) submitting appeals, 7) implementing employee production logbooks, 8) coaching for performance, and 9) rewarding the best unit in performance assessment.

JOB ROTATION SYSTEM

Job rotation is generally defined as an activity to rotate employee from one position to another within or inter unit. DGT job rotation system follows a pattern which is regulated in:

- Law No. 5 of 2014;
- Government Regulation No. 11 of 2017;
- Minister of Finance Regulation No. 39/PMK.01/2009; and
- Director General of Taxes Regulation No. PER-01/PJ/2012 as amended by Director General of Taxes Regulation No. PER-25/PJ/2015.



A total of 112 DGT employees were appointed as Administrator by Minister of Finance and took part in inauguration on Dhanapala Hall in Ministry of Finance (17/9/2019).

Director General of Taxes Regulation No. PER-39/PJ/2009 defines

the rotation pattern as a system for strategically transferring civil servants to positions with due observance of the requirements stipulated statutory regulations and organizational needs. Based on this definition, the objectives of the rotation pattern are to:

- support the achievement of organizational objectives, in DGT, particularly in achieving tax revenue targets;
- fulfill the needs and create a balanced employee composition in each unit;
- boost employees' career, competencies, and motivation; and
- empower employees according to their competencies.

A. JOB ROTATION

Since the main purpose of job rotation in DGT is to support the achievement of organization objectives, employee performance is a critical consideration for job rotation, employees with *excellent* and *good* performance deserve a greater challenge to support in generating tax revenue in units/positions with higher level of classification. Whereas, those with *fair* performance should be transferred to units/positions with the same level of classification, and those performing poorly should be transferred to units/positions with a lower level of classification.

Unit classification at DGT refers to Minister of Finance Regulation No. 211/PMK.03/2017, which is the regulation

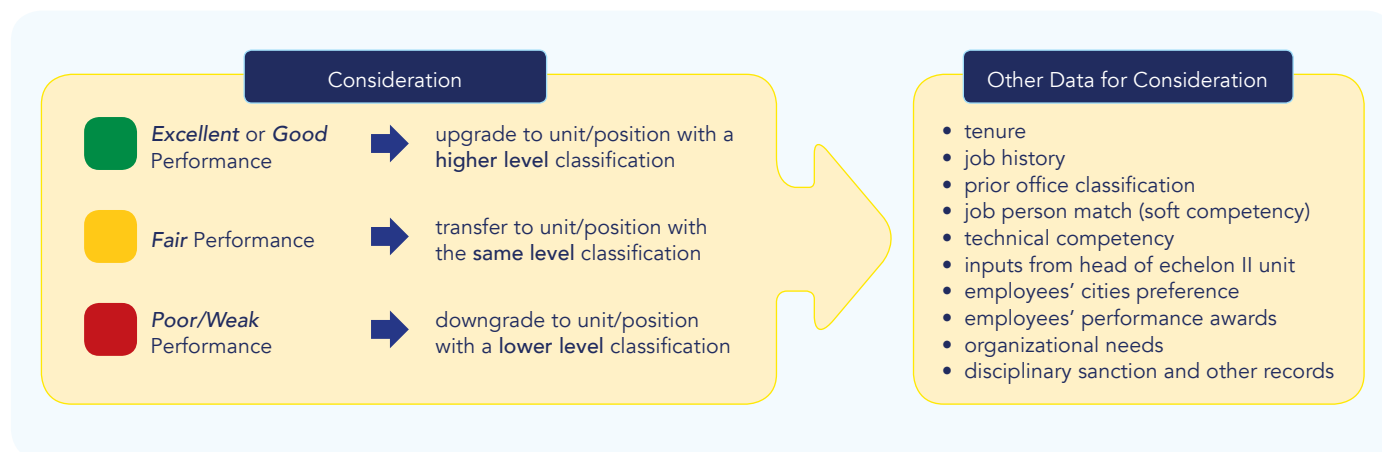
that stipulates remuneration for DGT employees. There are four classifications, from the highest to the lowest, namely:

- Primary Office;
- Medium Office;
- Small Office I; and
- Small Office II.

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, employees' cities preference, employees' track record, organizational 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.

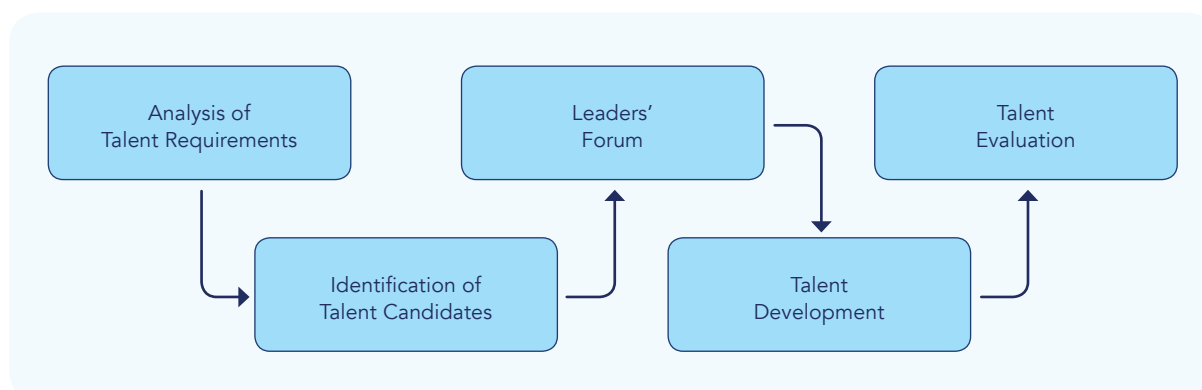
The benefits of talent management for the organization are:

- 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 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 talent management refers to the provisions of 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 talent management, namely analysis of talent requirements, identification of talent candidates, leaders' forum, talent development, and talent evaluation.

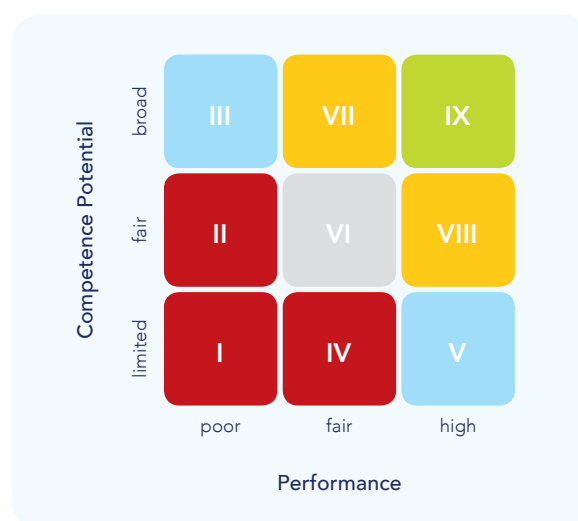
DGT Talent Management Stages



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, potential for approval, socio-cultural and political conditions of the region, and rank in target positions.

DGT identifies potential talents through employee mapping, administrative selection, tracking employee records, confirmation to talent candidates, and employee ranking. By using a talent mapping chart, DGT maps employees to find talent candidates, namely employees with high performance and the broadest competency (box IX). The leaders' forum will discuss the talent candidate shortlist based on employee mapping.

Employee Map Diagram



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.

DGT conducts 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 form of appreciation for talents to stay in the talent pool. It can be delivered in the form of incentives, self-development activities, or another. Talent retention is terminated if the talent is removed from the talent pool for some reason.

REMUNERATION SYSTEM

DGT employee remuneration system refers to Presidential Regulation No. 37 of 2015 as amended by Presidential Regulation No. 96 of 2017 and its implementing regulation, Minister of Finance Regulation No. 211/ PMK.03/2017.

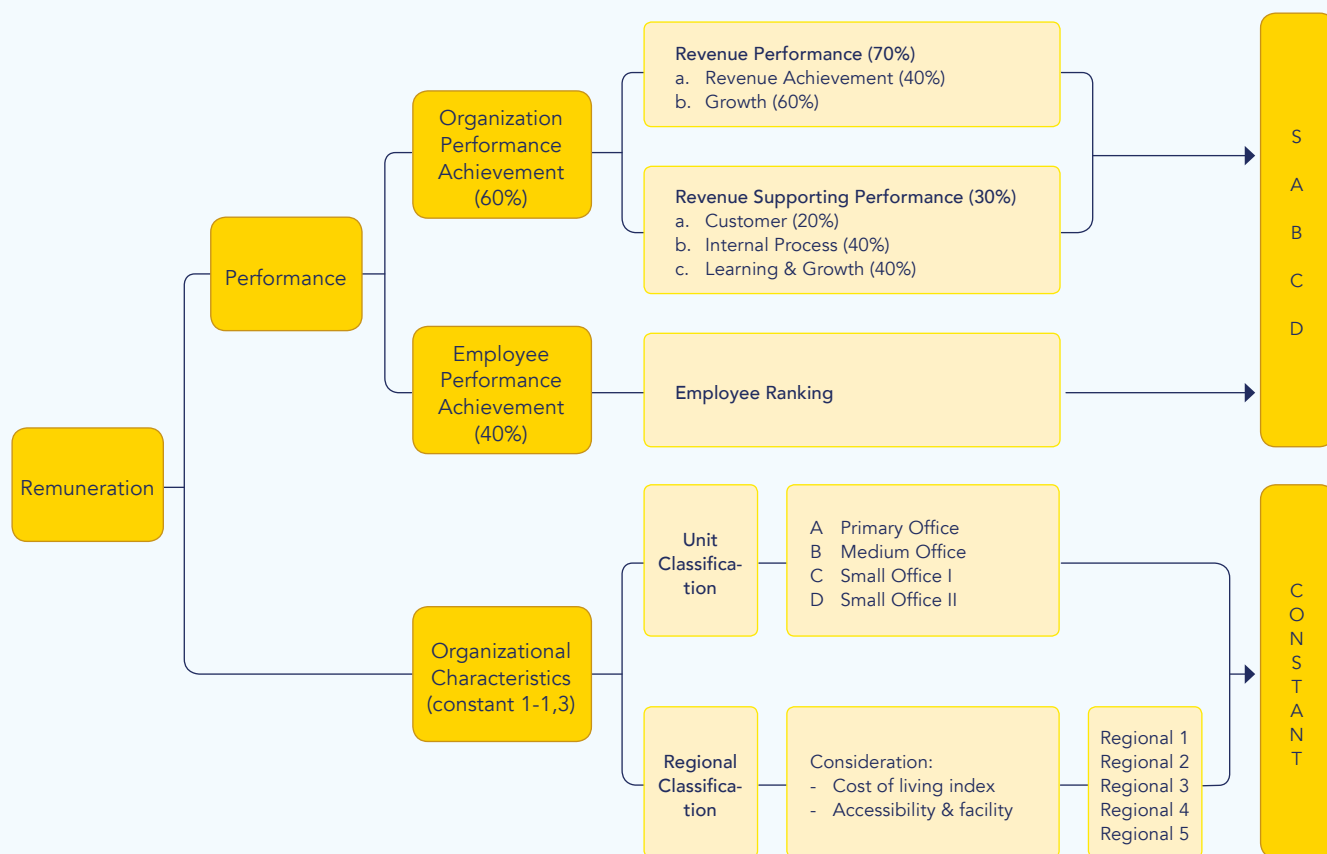
Performance incentives is provided based on the above regulations by taking into account of several criteria, with the following explanations:

- a. Organizational performance achievement, consisting of two parameters, namely:
 - 1) tax revenue performance, which is divided into elements of tax revenue achievement and tax revenue growth. Tax revenue growth has a bigger weight to appreciate the efforts of a unit in securing tax revenue targets;
 - 2) revenue supporting performance, which is divided into customer perspectives, internal processes, and learning and growth.



- b. Employee performance achievement is the outcome of Assessment of Civil Servant Work Achievement and performance assessment in Ministry of Finance and by taking into account of employee ranking within the scope of Strategy Map owner units.
- c. Organizational characteristics are determined by two parameters:
- 1) the unit classification which is a classification established by Director General of Taxes based on workloads, job risks and/or revenue target of the unit from the previous year; and
 - 2) the regional classification which groups DGT units based on geographical conditions and local socio-economic characteristics defined by assessment and other methods, including the cost of living index and availability and accessibility of utilities.

Employee Remuneration Scheme



Description:

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

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

Employee Remuneration Calculation

Remuneration =

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

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

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

INTERNAL CONTROL SYSTEM

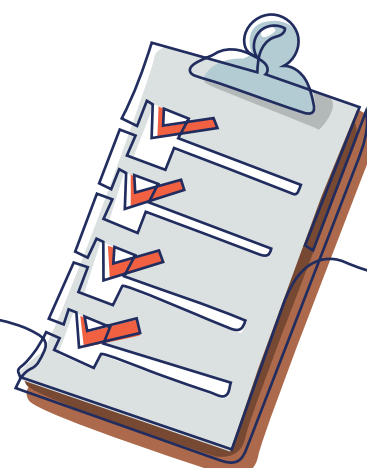
Internal Control System is a comprehensive process carried out continuously by the organization to assure achieving organizational objectives through effective and efficient activities, which comply with laws and regulations. DGT manages its Internal Control System under Government Regulation No. 60 of 2008.

A. CODE OF ETHICS AND CODE OF CONDUCT IMPLEMENTATION

Code of Ethics and Code of Conduct are a set of standards for attitude, behavior, and actions for DGT employees in performing their duties and daily life interaction to maintain the dignity and honor of employees and the nation. In carrying out their duties, employees often encounter dilemmatic circumstances that create conflict of interest. In such situations, Code of Ethics and Code of Conduct are required as guidelines for employees to take the most appropriate attitude or stance.

In addition, Code of Ethics and Code of Conduct are also implemented to support achievement of tax revenue targets and DGT's third mission in ensuring the implementation of a sovereign and self-governed state with competent and professional tax apparatus with high integrity.

In 2018, the latest regulation regarding Code of Ethics and Code of Conduct was issued through Minister of Finance Regulation No. 190/PMK.01/ 2018 which came into effect on July 1, 2019. Furthermore, to implement the provision, Director General of Taxes issued Director General of Taxes Regulation No. PER-22/PJ/2019 which contains the provisions of Code of Ethics and Code of Conduct that are tailored to DGT conditions and characteristics.





Code of Ethics and Code of Conduct

Value	Code of Ethics and Code of Conduct
Integrity	<ul style="list-style-type: none">a. Uphold and implement the values of Pancasila (Five Principles) and the 1945 Constitution.b. Maintain the image and dignity of Ministry of Finance, especially Directorate General of Taxes.c. To be a role model in behaving and acting in a manner that upholds the norms prevailing in society as well as the Code of Ethics and Code of Conduct for Employees.d. To become a good role model for the community in fulfilling tax obligations and other obligations as a State Civil Apparatus.e. Uphold the oath of office as a Civil Servant.f. Avoid conflict of personal, group or class interests.g. Inform taxpayers not to give anything, either directly or indirectly to all employees at the time of initiating tax dissemination, consultation, service, and other tasks.h. Be neutral in the election of candidates for President and Vice President, regional heads and deputy regional heads, as well as central and regional members of parliament.i. Use social media wisely and politely and pay attention to applicable regulations.j. Speak and act honestly, accountably, transparently in accordance with the facts, truth, and prevailing regulations.k. Adopt a simple lifestyle to demonstrate empathy for the community, especially for fellow employees.l. Do not request and/or receive sponsorship in any form from taxpayers, partners, tender/auction participants or other parties related to duty implementation inside or outside the office.m. Do not attend seminars at home or abroad that are funded by partners, auction participants or other parties related to the procurement of goods and services.n. Do not request, receive and/or give anything in the form of money, goods, and/or facilities in any form, either directly or indirectly from or to taxpayers/fellow employees/other parties that allegedly cause a conflict of interest and breach the applicable regulations.o. Do not act as a tax consultant and/or participate in other activities as a tax consultant as well as suggest taxpayers hiring particular consultants/parties in fulfilling the taxpayers' tax obligations.p. Do not upload, like, and/or share content through social media that contains hoax, pornography, radicalism, terrorism, harassment, discrimination, support for lesbian, gay, bisexual, and transgender (LGBT), issues of ethnic, religious, racial, and inter-group, as well as political views.q. Except for assignments, do not meet taxpayers or other parties outside the office or outside the taxpayers' business location that has any potential to cause a conflict of interest.r. Do not discuss the confidentiality of positions or jobs that are likely to create a conflict of interest.s. Do not act and/or invite other people to act arbitrarily, offend, insult, bully, threaten to act violent or harass fellow employees/taxpayers/or other parties.t. Do not commit physical or psychological violence against people within the scope of their household.u. Do not commit acts that violate the norms of decency and morality, which could damage the image of employees and/or the organization.v. Do not enter places deemed ethically and morally inappropriate in society, such as brothel and gambling center, except for assignments.w. Do not act, speak, and behave that is unbecoming of one's sexual identity and gender.x. Do not commit actions that violate decency with the opposite sex or the same sex.
Professionalism	<ul style="list-style-type: none">a. Prioritize the interests of the nation and organization above personal interests.b. Carry out duties following standard operating procedures and job authority.c. Complete tasks or jobs responsibly and thoroughly.d. Carry out all performance assessment stages and compile/report on employee performance targets/achievements in an honest, objective, measurable, accountable, participatory, and transparent manner.e. Work optimally with the best competencies to complete a task or job.f. Be disciplined in utilizing work time.g. Dare to admit mistakes and be responsible for carrying out duties.h. Behave, look, and speak politely.i. Build good communication both verbally and in writing to stakeholders and superiors/peers/subordinates to support organizational objectives achievement.j. Maintain cleanliness, safety, and comfort of working space, including not smoking outside the designated smoking area.k. Wear clothes and work shoes following applicable ethical standards and regulations.l. Wear ID tag when carrying out duties.m. Do not allow unauthorized parties to be in the working space.n. Do not misuse confidential data, documents, and/or information from Directorate General of Taxes.o. Do not respond to criticism and suggestions negatively.

Value	Code of Ethics and Code of Conduct
Synergy	<ul style="list-style-type: none"> a. Recognize the equality, rights, and obligations of every human being and build tolerance among humans. b. Respect and appreciate differences in background, race, color, religion, origin, gender, marital status, age, or disability. c. Be cooperative with other units involved in carrying out duties. d. Value inputs, opinions, and ideas from other people. e. Maintain a commitment to collective decisions and their implementation. f. Willing to share solutions, information and/or data according to the authority to resolve work-related problems. g. Provide the opportunity to fulfill worship when a work meeting or official assignment is in progress. h. Carry out activities related to duties or positions with the permission or knowledge of superiors. i. Do not divide the unity and integrity of the nation. j. Do not disseminate information that could trigger feelings of hatred and/or hostility.
Service	<ul style="list-style-type: none"> a. Show concern, be friendly, and courteous in providing services to fellow employees /taxpayers/other parties/society. b. Provide services according to competence and collaborate with related parties in solving problems. c. Request approval from superiors when receiving other parties not related to work in the office, as long as it does not interfere with work or services. d. Do not act discriminatory and unfair in providing services.
Excellence	<ul style="list-style-type: none"> a. Attempt to maintain and implement faith and piety towards God Almighty while also respect others' religions and beliefs. b. Be open to constructive suggestions. c. Take initiatives to improve the quality of knowledge, abilities, and skills by broadening horizon. d. Carry out duties with the best performance and/or service. e. Do not induce and impose a religion, belief, teaching, and belief on other people and/or institutions. f. Do not hinder creativity/ideas/opinions that add value to the progress of the organization. g. Do not hinder innovations that are in line with laws and regulations

Legal Basis: Director General of Taxes Regulation No. PER-22/PJ/2019

Successful implementation of the Code of Ethics and Code of Conduct not only depends on the supervisory unit. The inherent supervision and exemplary role of superiors and the responsibility of all employees are also determining factors. Therefore, employees must proactively ensure that the Code of Ethics and Code of Conduct are followed, among others, by reminding each other, consulting with superiors, or reporting violations of the Code of Ethics and Code of Conduct in their respective office under applicable procedures.



B. INTERNALIZATION OF ORGANIZATIONAL VALUES

Internalization is a process to consolidate and instill values, norms, and ethics in a person so that it could influence and change a person's character, attitude, and behavior. Internalization of Corporate Value (ICV) is a program that is perpetually implemented to support the Strengthening of Organizational Cultural, which is the central theme of Bureaucratic Reform and Organizational Transformation program of Ministry of Finance.

In 2019, DGT carried out the ICV program with the following objectives:

- a. support the achievement of DGT HR Strategic Goals, namely building employees with integrity, competence, professionalism, and strong organizational culture;
- b. improve employee compliance with the Code of Ethics and Code of Conduct, as well as civil servant discipline;
- c. increase the role of superiors in building a culture based on the values of Ministry of Finance;
- d. promote a DGT institution that is clean and free from corruption, collusion, and nepotism;
- e. create a conducive work setting; and
- f. improve DGT position in terms of public image that DGT is the cleanest and best institution.

2019 Internalization of Corporate Value Program

Value	Program
Integrity	<ul style="list-style-type: none"> • Morning prayer • Strengthening of leader role models • Strengthening of Knowing Your Employee program • Strengthening of Ministry of Finance Values, DGT Employee Code of Ethics, and Civil Servant Discipline • Strengthening of gratification control • Strengthening of Whistleblowing System • Establishment of an Integrity Zone Towards a Corruption-Free Area • Integrity objective assessment program • Employee mental development • World Anti-Corruption Day Commemoration • Be wise in social media • Dissemination of employment regulations
Professionalism	<ul style="list-style-type: none"> • Plan, Do, Monitor, and Follow Up • Always on time • Secure files, comfortable work
Synergy	<ul style="list-style-type: none"> • Healthy and Fit Employee • Tax Day Commemoration • Indonesian Independence Day Commemoration • Money Day Commemoration • Team Building
Service	<ul style="list-style-type: none"> • Three greetings every day • Accurate, quick, and complete service
Excellence	<ul style="list-style-type: none"> • Morning Activity • One day, one information • Bureaucracy efficiency • Simple, Neat, Clean, Maintain, Diligent • Creative and innovative employee rewards program

Source: Directorate of Internal Compliance and Apparatus Transformation

Knowing Your Employee (KYE) is a program that aims to encourage direct superiors to get to know and better understand their subordinates, both those related to the implementation of official duties and the interaction of daily life.

Internal Compliance Unit (ICU) in DGT Head Office monitors and evaluates the ICV program implementation. ICU conducts ICV monitoring by sampling to ensure that each unit has implemented the entire ICV program.

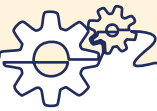
To measure employees' comprehension and commitment to the implementation of Ministry of Finance's Code of Ethics and Code of Conduct and Values, in 2019, DGT conducted Employees' Comprehension and Commitment to Organizational Culture Survey. The survey was conducted online through the SIKKA DGT application from October 14, 2019, to October 31, 2019. Based on the survey results, DGT scored an index of 3.55 out of 4. The index scores for Leader and Non-Leader respondents were 3.71 and 3.52, respectively. The index score for each variable in the survey is described in the following chart.

Result of Employees' Comprehension and Commitment to Organizational Culture Survey, 2019



Note: Scale 4

Source: Data of Employees' Comprehension and Commitment to Organizational Culture Survey, Directorate of Internal Compliance and Apparatus Transformation



C. INTERNALIZATION OF ANTI-CORRUPTION CULTURE

DGT is one of the units that **takes part in the formulation of the 2019-2020 National Strategy for Corruption Prevention Action policies**. One of the things set out in this strategy is the focus of 2019 Corruption Prevention Action, namely:

- licensing and trade system;
- state finances; and
- law enforcement and bureaucratic reform.

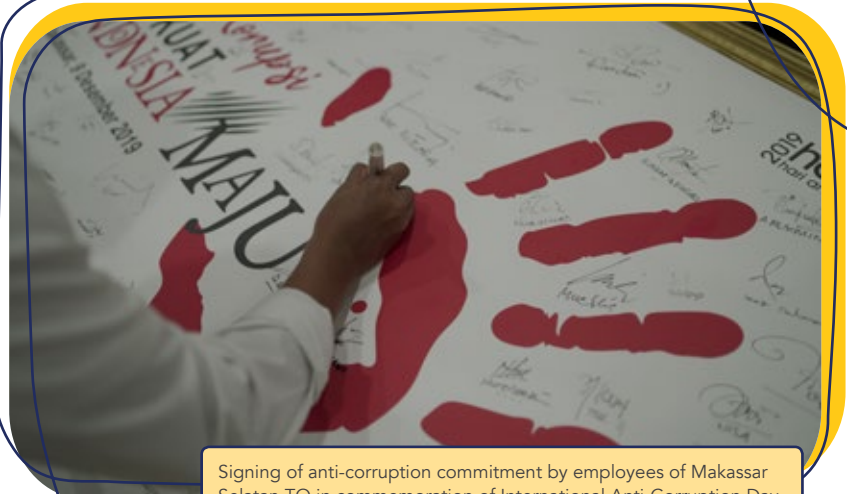
Anti-corruption culture is a culture to avoid committing corruption in performing duties. The internalization of anti-corruption culture in DGT in 2019 was incorporated in various activities or included in the routine tasks.

In 2019, DGT prepared a public campaign material for strengthening integrity that comprises of a set of instructions from the Head Office level to office unit leaders to:

- broadcast a guidance video by the Director General of Taxes regarding strengthening the integrity of employees at Integrated Service Points, and/or the main lobby/guest waiting room in each office unit;
- inform the taxpayers when initiating dissemination, counseling, meetings, and/or activities related to taxpayers;
- convey strengthening of integrity to all employees at every coaching meeting or activity that involves employees;

Dissemination of corruption as criminal acts is carried out so that all employees understand the regulations and its legal consequences. Employees are also required to have an understanding of gratuity as a form of corruption. Implementation of gratuities control program by DGT is also expected to help every employee understand how to deal with gratuities.

Minister of Finance has issued Minister of Finance Regulation No. 7/PMK.09/2017 as a guideline for gratuities control for all units within



Signing of anti-corruption commitment by employees of Makassar Selatan TO in commemoration of International Anti-Corruption Day (9/12/2019).

Ministry of Finance. One of the implementation of this regulation is the establishment of a Gratuity Control Unit (GCU) in each unit, which has tasks and functions concerning internal compliance. Any acceptance or rejection of gratuities must be reported to the GCU or Corruption Eradication Commission (CEC). Every gratuity report submitted through GCU or reported to CEC and copied to GCU will be summarized and informed to CEC.

Summary of Gratuity Reports – DGT Gratuity Control Unit, 2018—2019

2018	28 reports
2019	98 reports

Source: Directorate of Internal Compliance and Apparatus Transformation

In addition to the task of managing gratuities reports, GCU also provides recommendations on the handling and utilization of gratuities that are not considered bribery, monitors follow-up on recommendations and the use of gratuities directed by CEC, and internalizes gratuity provisions for employees.

Strengthening of DGT Whistleblowing System (WBS) aims to foster employees' commitment to reporting alleged violations of Code of Ethics and Code of Conduct as well as civil servant discipline through WBS mechanism. The effectiveness of WBS mechanism in preventing these violations depends on active participation of employees, in addition to the existence of a unit that has the authority to take precautionary and enforcement measures, inherent supervision, and exemplary of superiors.

Commemoration of International Anti-Corruption Day is an annual event held by DGT to echo the spirit of anti-corruption to all stakeholders. In 2019, DGT hosted the commemoration within Ministry of Finance. The highlight event was the Integrity Talkshow entitled, *Without Corruption, Strong Ministry of Finance, Indonesia Moves Forward*.

Minister of Finance Sri Mulyani Indrawati was present to deliver a speech, while senior journalist Najwa Shihab and CEC Deputy Commissioner Alexander Marwata attended as speakers.

Another program held to commemorate the 2019 International Anti-Corruption Day was a public service announcement video competition, which was open for all DGT units.

Winners of Public Service Announcement Competition – Commemoration of 2019 International Anti-Corruption Day

Winners		Video Title
1 st Place	Jawa Timur I RTO	<i>Dendang Bimbang</i>
2 nd Place	Information and Complaint Services Office	<i>Bimo The Explorer</i>
3 rd Place	Sulawesi Selatan, Barat, and Tenggara RTO	<i>Luruskan</i>
Runner Up I	Aceh RTO	<i>Kutolak Gratifikasi, Kudapat Calon Istri</i>

Source: Directorate of Internal Compliance and Apparatus Transformation

D. COMPLIANCE OF REPORT OF STATE OFFICIALS WEALTH SUBMISSION

The objective of transparency in DGT officials' assets is to build state officials that are clean and free from corruption, collusion, and nepotism. As part of state officials, particular DGT employees are obliged to submit a Report of State Officials Wealth (LHKPN) to CEC. The obligation is regulated in CEC Regulation No. 7 of 2016 and Ministry of Finance Decree No. 13/KMK.01/2017.

Particular DGT officials/employees are required to submit LHKPN periodically on annual basis through e-LHKPN application no later than March 31 of the following year. In case they do not fulfill the obligation without valid reasons, the officials/employees will be subject to disciplinary punishment.

**Positions Obligated to Submit
Reports of State Officials Wealth**

• Director General of Taxes	• Account Representative
• Echelon II, III and IV Officials	• Tax Objection Reviewer
• Commitment-Making 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

In 2019, all positions within DGT that are required to report LHKPN have carried out their obligations, in other words, DGT compliance level has reached 100 percent. Based on the verification of the proof of delivery/receipt of LHKPN form and comprehensive confirmation, 16,611 DGT employees have reported LHKPN to CEC.

E. DEVELOPMENT OF INTEGRITY ZONE TOWARD CORRUPTION-FREE AREA AND CLEAN AND GOOD SERVICE BUREAUCRACY AREA

Integrity Zones (IZ) is a title given to government agencies whose leaders and staffs are committed to performing a Corruption-Free Area and Clean and Good Service Bureaucracy Area through bureaucratic reform, particularly by preventing corruption and improving the quality of public services. A government agency would be granted the title when it has passed through several phases of assessment on IZ development that has been carried out. The assessment is carried out on multiple levels, starting from the assessment by DGT internal assessment team, Ministry of Finance assessment team (Inspectorate General), to the national assessment team (Ministry of Administrative and the Bureaucratic Reform and Statistics Indonesia).

Several regulations, which serve as references to ensure continuous IZ development in DGT are Minister of Administrative and Bureaucratic Reform Regulation No. 52 of 2014, Minister of Finance Decree No. 426/KMK.01/2017, and Director General of Taxes Decree No. KEP-20/PJ/2018.

Development of Integrity Zone Toward Corruption-Free Area and Clean and Good Service Bureaucracy Area

Area	Objectives
Change Management	Systematically and consistently change the working mechanism, mindset, and work culture of individuals to better match the goals and objectives of the Integrity Zone development.
Governance Improvement	Improve the efficiency and effectiveness of clear, effective, efficient and measurable systems, processes, and procedures.
Human Resources Management System Improvement	Increase the effectiveness, transparency, and accountability of HR management to create personnel with integrity and professionalism.
Strengthening in Supervision	Promote governance that is clean and free from corruption, collusion, and nepotism.
Strengthening of Performance Accountability	Enhance the capacity and performance accountability of government agencies.
Quality of Public Services Improvement	Improve the quality and innovation of public services so that they are faster, safer, and more accessible to customers.

Source: Directorate of Internal Compliance and Apparatus Transformation

In 2019, the stages of assessment for IZ development in DGT are described as follows:

- a. submission of proposals for office units as participants by respective RTO, with the following provisions:
 - 1) Head of RTO proposes two offices to be assessed (consisting of RTO and/or TO);
 - 2) the priority office unit to be proposed is an office that did not pass either during the assessment stage by DGT internal assessment team or Ministry of Finance assessment team in the previous year;
- b. input of supporting documents for the IZ development in Digital Integrity Assessment (DIA) application;
- c. document verification by DGT internal assessment team;
- d. assessment by DGT internal assessment team;
- e. assessment by Ministry of Finance assessment team; and
- f. submission of proposal for offices as participants by Ministry of Finance assessment team to the national assessment team.

Number of DGT Offices Passed Assessment of 2019 Integrity Zone Development

Level	Corruption-Free Area	Clean and Good Service Bureaucracy Area
Proposal by RTO	113 units	21 units
Assessment by DGT internal assessment team	88 units	19 units
Assessment by Ministry of Finance Assessment Team	87 units	19 units
Assessment by National Assessment Team	32 units	4 units

Source: Directorate of Internal Compliance and Apparatus Transformation

F. RISK MANAGEMENT IMPLEMENTATION

In achieving objectives, an organization will always face uncertainties. Uncertainties, or also referred to as risks, could hinder an organization from achieving its objectives. Risk management is mandatory to provide adequate assurances that the organization's objectives could be accomplished by managing risks at an acceptable level.

Risk management implementation in DGT has come a long way. Starting from the pilot project of risk management in 2008 to present time that risk management has been applied across all DGT units, both from DGT as risk owner unit at echelon I level to tax office as the smallest risk owner unit.

Currently, risk management in DGT is guided based on several regulations, namely 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 scope of risk management initiatives implemented by DGT in 2019 include:

- a. renewal of risk management regulations, namely Director General of Taxes Decree No. KEP-702/PJ/2019 concerning the guidelines of risk management in DGT;
- b. risk management assistance, which is carried out to provide technical guidance to Risk Owner Unit (ROU) related to procedures for preparing risk management implementation report that has complied with regulations;
- c. report analysis, which is carried out to assess and provide recommendation on risk management implementation report prepared by ROU;
- d. evaluation of risk management implementation in vertical units, which is carried out to assess the Maturity Level of Risk Management Implementation and determine actions that must be taken to improve risk management quality. In 2019, risk management



in Jawa Barat I RTO, Jawa Barat II RTO, and Jawa Barat III RTO were evaluated; and

- e. preparation of the Risk Lists and Risk Mitigation Book of DGT vertical unit, coordinated by the Directorate of Internal Compliance and Apparatus Transformation. With the premise that similar units

encounter similar risks, this book could serve as a reference for units in preparing risk profiles and mitigation action plans. Regardless, units are still given opportunity to implement risk management by considering the characteristics of each unit.

G. INTERNAL CONTROL MONITORING

Implementation of DGT internal control system refers to COSO (Committee of Sponsoring Organizations of the Treadway Commission) internal control framework, one of which is Internal Control Monitoring (ICM). DGT applies ICM across all its business processes and activities to evaluate the internal control system quality time to time.

DGT carries out ICM through conducting key control monitoring by Internal Compliance Unit (ICU). It indicates that ICU in DGT takes central role in supporting tax revenue by developing a healthy and conducive organizational governance. ICU function in DGT is carried out by:

- a. Subdirectorate of Internal Compliance, Directorate of Internal Compliance and Apparatus Transformation at Head Office;
- b. Subdivision of Advocacy, Reporting, and Internal Compliance, Division of General Affairs at RTOs;
- 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 TOs; and
- e. Subdivision of Office Administration and Internal Compliance at Taxation Data and Document Processing Office, and Information and Complaint Services Office.

At the beginning of the year, the Directorate of Internal Compliance and Apparatus Transformation established Annual Monitoring Plan (AMP) for ICU at DGT, afterward, the key control monitoring is conducted on monthly basis for the activities outlined in the AMP. The key control monitoring results are included in the Key Control Monitoring Test Results Report (LHPPU). On a quarterly basis, ICU also generates a Quarterly Final Report (LAT) which is submitted in stages through RTOs to the Directorate of Internal Compliance and Apparatus Transformation.

In mid-2019, DGT revised the number of activities monitored by ICU in line with the changing organizational structure and SOPs.

Number of Activities Monitored in Annual Monitoring Plan (AMP), 2019

Unit	Number of Activities	
	Beginning of the Year	Adjustment
Head Office	3	3
RTO	3	3
TO	4	4
External Data Processing Office	2	-
Information and Complaint Services Office	2	2
Center for Taxation Data and Document Processing/ Taxation Data and Document Processing Offices	4	-

Note: As of July 8, 2019, External Data Processing Office has ceased to operate.
Source: Directorate of Internal Compliance and Apparatus Transformation

H. INTERNAL COMPLIANCE REVIEW

To play the second line role of the three lines of defense concept, the Directorate of Internal Compliance and Apparatus Transformation as ICU at DGT Head Office level also conducts separate evaluations through internal compliance review. The evaluation is carried out under Director General of Taxes Regulation No. PER-19/PJ/2011.

Internal compliance review aims to provide value-added for the organization through assessment on:

- compliance with laws and regulations, work plans, systems, and/or procedures;
- effectiveness and efficiency of the activities compared to established parameters;
- securing DGT assets;
- securing DGT data and information; and
- effectiveness and efficiency of resource utilization.



Inspector General Ministry of Finance Sumiyati delivered greeting in Workshop of DGT 2019 Internal Compliance Unit Strengthening (10/4/2019).

All internal compliance review activities are set in the Annual Plan of Internal Compliance Review. In 2019, internal compliance review took place in 19 units with the following themes:

Themes of Internal Review, 2019

Themes	Total Reviewed Units
Tax Audit	5 units
Supervision	5 units
Tax Collection	4 units
Overbooking process and issuance of Decision Letter on Refund of Tax Overpayment	3 units
Improvement of agents' quality and tax complaints handling at Call Center	1 units
Information and communication technology, which include: <ul style="list-style-type: none"> Compliance testing for ISO 27001: 2013 Surveillance Audit on data center operational facilities; Domain management 	1 units
Total	19 units

Source: Directorate of Internal Compliance and Apparatus Transformation



The results of the internal compliance review in the form of findings, responses from reviewed units, and recommendations are summarized in a report. The reviewed unit or related unit will then follow up on the report, likewise, the follow-up will constantly monitored.

Recommendations regarding improvements to business processes, policies, and/or procedures could ultimately provide value-added and assist the organization in achieving its objectives, efficiency and effectiveness of governance.

I. WHISTLEBLOWING SYSTEM IMPLEMENTATION

Whistleblowing System (WBS) is a mechanism for accommodating and processing complaints/ providing information submitted either directly or indirectly regarding a violation of Code of Ethics, Code of Conduct, and employee discipline.

DGT has been handling complaints of these violations since 2007, at the same time as the establishment

of Subdirectorate for Internal Investigation at Directorate of Internal Compliance and Apparatus Transformation. Meanwhile, DGT has only been able to implement WBS since 2012 based on the provisions in Director General of Taxes Regulation No. PER-22/PJ/2011.

In 2019, there were 183 complaints submitted via WBS. This number

has decreased by 4.19 percent compared to the previous year.

DGT has several channels for WBS. Based on data for the last five years, the most popular channel is mail and then email. It indicates that mail and email are still considered the safest and most convenient media used by whistleblowers.

Number of Complaints by Channels, 2015—2019

Channel	2019	2018	2017	2016	2015
Email	28	19	35	14	22
Mail	76	92	64	85	79
Direct Visit	17	10	18	14	15
Online Media	7	8	4	10	4
Phone	22	22	9	12	13
SIKKA-WBS Application	12	5	5	3	11
WISe Application	21	31	59	21	18
Others	-	4	6	5	4
Total	183	191	200	164	166

Note:

SIKKA-WBS application is managed by DGT, while WISe is WBS application at Ministry of Finance level.

Source: Directorate of Internal Compliance and Apparatus Transformation

In 2019, the number of complaints related to violations of the official regulations rose significantly from the previous year and became the most common type of violations, with 48 complaints. The second-highest number of complaints is related to asking for and/or receiving money, goods, and other facilities, although the figure dropped compared to the previous year.

Number of Complaints by Subject Matters, 2015—2019

Classification	2019	2018	2017	2016	2015
Requesting and/or receiving money, goods, or other facilities	37	41	25	41	50
Misuse of office budget and facilities	7	8	6	8	12
Misuse of electronic data	1	1	1	-	2
DGT external services	13	13	16	21	15
DGT internal services	2	7	3	7	16
Violation of official regulations	48	36	46	22	24
Violation of working hours	4	8	5	5	
Violation of regulations on procurement	4	1	-	2	
Violation on procedures of marriage and divorce	17	27	16	17	14
Violation on civil servant dignity and honor	24	31	17	22	21
Not related to DGT employees	26	18	65	19	12
Total	183	191	200	164	166

Source: Directorate of Internal Compliance and Apparatus Transformation

Administration and supervision of the follow-ups are processed and managed by Subdirectorate of Internal Investigation under Director General of Taxes Regulation No. PER-21/PJ/2011. In 2019, Subdirectorate of Internal Investigation processed 13 of 35 complaints that were deemed feasible for investigation.

Complaints Handling, 2019

Description	Total
Total complaints to follow-up	183
Followed-up complaints:	
Finished:	
a. Investigation-Proven	13
b. Investigation-Not Proven	-
c. Analysis Reports-Examination and Control	28
d. Analysis Reports-Follow up to Direct Supervisor	19
e. Analysis Reports-Follow up to unit	46
f. Analysis Reports-Archived	56
Total Settled Reports	162
Unfinished:	
a. In Analysis Report Process	19
b. In Investigation Process	2
Total Unsettled Reports	21

Source: Directorate of Internal Compliance and Apparatus Transformation



J. EXTERNAL SUPERVISION

In 2019, external parties who supervised DGT were Functional Supervisory Apparatus, consisting of Audit Board of Indonesia, Inspectorate General of Ministry of Finance, Finance and Development Supervisory Agency, as well as the non-structural committee, which is Tax Supervisory Committee.

1. Audit Board of Indonesia

Audit Board of Indonesia's audit comprises of financial audit, special audit, and performance audit. In 2019, it compiled the following audit reports:

- | | | |
|--|---|---|
| a. performance audit on management of tax data from government agencies, institutions, associations and other parties for the implementation of supervision and law enforcement functions; | b. special audit on the investigation of tax obligations, with the theme of tax overpayment refund and import duty exemption or relief facilities for import; | c. financial audit on Ministry of Finance's Financial Report (LKKK BA015) for Fiscal Year 2018, which is divided into two, namely internal control system and compliance with laws and regulations. |
|--|---|---|

2. Inspectorate General of Ministry of Finance

As the government supervisory apparatus, Inspectorate General of Ministry of Finance is responsible for internal supervision in Ministry of Finance. There are four units under the Inspectorate General that supervise DGT, namely Inspectorate I, Inspectorate V, Inspectorate VII, and Inspectorate for Investigation (IBI).

Inspectorate I audit findings is based on tax-related findings regarding flaws in managing DGT tasks and functions. Findings on audit objects (units) could be escalated to become organizational findings, thus requiring settlement at a higher level of policy recommendations. In 2019, there were eight policy recommendation themes, namely:

- | | | |
|---|--|---|
| a. evaluation of tax payer accounting; | d. updating and data migration for Renewal of Tax Administration System; | f. monitoring of tax revenue on government expenditure; |
| b. tax supervision audit; | e. ICU evaluation and assistance; | g. VAT data supervision; and |
| c. evaluation of outstanding tax arrears; | | h. supervision in the procedures of giving tax refund. |

In addition, Inspectorate I also issued other partial reports, as follows:

- supervision of TIU tasks and functions;
- monitoring on treasurer compliance;
- joint program monitoring;
- monitoring on tax revenue risk mitigation;
- personnel audit; and
- review of core tax administration system.

These partials reports were followed up and monitored through Team Central application.

Inspectorate V conducted audits on capital expenditure in Ministry of Finance. In 2019, Inspectorate V issued two audit reports on capital expenditures of two TOs, including a review of core tax administration system.

Inspectorate VII conducted audits on information and communication technology management. In 2019, it published one audit report with the theme of Efficiency Movement Review and risk management.

IBI investigates reports on the violation of the Codes of Conduct and discipline by DGT employees. IBI submitted an investigation report (LHA) to Directorate of Internal Compliance and Apparatus Transformation, which recommends disciplinary sanctions in line with Government Regulation No. 53 of 2010. In 2019, DGT received 5 LHA and 1 Report on Result of Request for Information with the recommendation of imposing disciplinary action on 16 DGT employees.

3. Finance and Development Supervisory Agency

In 2018, Finance and Development Supervisory Agency (BPKP) evaluated Ministry of Finance for implementation of Presidential Instruction No. 10 of 2016 concerning Corruption Prevention and Eradication in 2016 and 2017, which was then stipulated in the Evaluation Report No. LHE-472 / D501 / 2018 dated September 28, 2018. 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 instead of recommendations.

Meanwhile, BPKP did not perform any supervision, and thus all of BPKP's inputs based on supervision of previous years until 2019 have been carried out accordingly by DGT.

4. Tax Supervisory Committee

Tax Supervisory Committee is an independent and nonstructural committee that assists Minister of Finance in supervising DGT in performing its tasks and responsibilities. In performing its duties, it receives public complaints on DGT's performance, analyzed

them, and relayed the results to DGT in the form of clarification requests and/or feedbacks as well as recommendations. It may also review strategic aspects and offer inputs/ feedback to DGT based on the review results.

In 2019, DGT received 32 official notes from the Head of Tax Supervisory Committee with suggestions/recommendations to be followed up in 2019 and 2020. Of the total number of official notes, 28 were declared complete and as many as four were declared still in process.



Based on the recommendation in the audit reports by the Functional Supervisory Apparatus, the Directorate of Internal Compliance and Apparatus Transformation advises requests for follow-up, coordinates, and assists the audit objects. Furthermore, based on the results of assistance and follow-up that have been submitted by the audit objects, Directorate of Internal Compliance and Apparatus Transformation shall forward the follow-up documents to the Functional Supervisory Apparatus to be assessed accordingly with the procedures and standards applicable in each agency.

Assessment could be conducted directly or through regular discussion. The discussion activities that took place in 2019 are as follows:

- January 2019, discussion of the follow-up of Audit Board of Indonesia reports for Semester II 2018 on performance audit and special audit;
- July 2019, discussion of follow-up on Audit Board of Indonesia reports for Semester I 2019;
- August 2019, reconciliation of balances and discussion of follow-up actions for the Inspectorate General policy recommendation from 2013 to 2018; and
- December 2019, discussion of the follow-up of Inspectorate General's policy recommendation from 2013 to 2018.

K. IMPOSITION OF DISCIPLINARY SANCTIONS

Discipline enforcement is a crucial part to create reliable, professional, and ethical civil servants so as to maintain work effectively while also encouraging civil servants to be more productive based on the career system and work performance system.

The enforcement of civil servants discipline is stipulated in Government Regulation No. 53 of 2010. Within Ministry of Finance, Ministry of Finance Regulation No. 97/PMK.09/2018 regulates review on indisciplinary acts and

imposition of disciplinary sanctions on civil servants.

Apart from administering legal products in the form of disciplinary sanctions in DGT based on Government Regulation No. 53 of 2010, Secretary of the Directorate General also manages other legal products related to employee development as regulated in Government Regulation No. 4 of 1966, Government Regulation No. 32 of 1979, and Government Regulation No. 11 of 2017.

In 2019, there were 414 disciplinary sanctions imposed with the details described in the table below. From 2017 to 2019, the most common violation that resulted in the imposition of disciplinary sanctions, namely working hours (563 sanctions), receiving gifts/gifts from certain parties (109 sanctions), SOPs (96 sanctions), and procedure for marriage and divorce of civil servants (48 sanctions).

Imposition of Disciplinary Sanctions, 2017—2019

Legal Basis	Type of Sanctions	Year		
		2019	2018	2017
Government Regulation No. 53 of 2010	Low Level:	209	65	55
	Verbal Reprimand	77	18	10
	Written Reprimand	95	31	25
	Written Dissatisfaction Statement	37	16	20
	Medium Level:	70	40	28
	Postponement of periodical salary increase for 1 year	25	16	9
	Postponement of rank promotion for 1 year	27	12	13
	Demotion to one rank lower for 1 year	18	12	6
	High Level:	127	111	113
	Demotion to one rank lower for 3 years	52	34	31
	Rotation in terms of demotion	-	2	-
	Position discharge	3	4	6
	Involuntary honorable discharge	72	71	76
Total imposition based on Government Regulation No. 53 of 2010		406	216	196
Government Regulation No. 4 of 1966	Temporary dismissal	-	-	3
Government Regulation No. 32 of 1979	Dishonorable discharge	-	-	2
Government Regulation No. 11 of 2017	Involuntary honorable discharge	-	-	1
	Temporary dismissal	5	6	3
	Dishonorable discharge	3	2	1
Total of imposition issued		414	224	206

Source: Secretariat of Directorate General of Taxes

PUBLIC INFORMATION OPENNESS

Every public institution is obliged to disclose public information to guarantee the people's right and to build good governance. The obligation to disclose public information is stipulated in:

- Law No. 14 of 2008;
- Government Regulation No. 61 of 2010;
- Commission of Information Regulation No. 1 of 2010;
- Commission of Information Regulation No. 1 of 2013; and
- Commission of Information Regulation No. 1 of 2017.

The implementation of information disclosure in DGT refers to the current implementation guidelines within Ministry of Finance, which is Minister of Finance Regulation No. 129/PMK.01/2019. Furthermore, Minister of Finance also establishes a structure of Information and Documentation Management Officer (IDMO) at every unit level as mandated in Minister of Finance Decree No. 89/KMK.01/2017.



Information and Documentation Management Officer in DGT

Information and Documentation Management Officer Level I	Director of Tax Dissemination, Services, and Public Relations
Information and Documentation Management Officer Level II	Head of RTOs
Information and Documentation Management Officer Level III	Head of TOs

The procedures for obtaining public information are as follow:

- applicants submit a request for information to IDMO Level I/II/III through mail, facsimile, email, phone, or service center officer;
- applicants fill out a request for information form and submit the requirements (copy of Identity Card/power of attorney/proof of legal entity validation);
- applicants receive request for information receipt from service center officer if the application is complete; and
- applicants receive written notification and response from IDMO 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.

IDMO Level I has also provided public information on DGT website, with criteria that complies with regulations, namely:

- a. information that must be provided and announced regularly;
- b. information that must be available at all times; and
- c. information that must be announced immediately.

In 2019, IDMO Level I received 34 requests for public information, consisting of 32 tax-related requests and 2 requests regarding other matters. Moreover, based on the results of monitoring and evaluation by Ministry of Finance, DGT IDMO Level I won third place in the Most Informative within Ministry of Finance in 2019.



Information Channels Managed by DGT

Website	www.pajak.go.id
Phone	021-5250208
Faximile	021-5736088
Email	ppid@pajak.go.id
Mail (post)	Jl. Jenderal Gatot Soebroto Kav.40-42 Jakarta Selatan 12190
Service Center	Gedung Mar'ie Muhammad, 16 th Floor, DGT Head Office

Note:

The information channel above are available for information inquiries to IDMO Level I. Inquiries to IDMO Level II and III can be requested by contacting the respective RTOs/TOs.

STATISTICS





To oversee taxpayer compliance, DGT requires a large number of comparative data from external parties. For this reason, **good data governance is necessary, starting from the process of obtaining, processing, analyzing, to utilization. The whole process must be accountable.**





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Net Tax Revenue by Type, 2015—2019

(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
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
2019	713.11	531.56	21.15	7.68	59.16	1,273.49	1,332.66

Source: DGT Financial Statements 2015—2019 (Audited)

Tax Revenue Contribution to Domestic Revenue, 2015—2019

Year	DGT Tax Revenue		Domestic Revenue (trillion Rp)	Contribution (%)	
	Excluding Oil & Gas Income Tax (trillion Rp)	Including Oil & Gas Income Tax (trillion Rp)			
	A	B	C	D = A : C	E = B : C
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
2019	1,273.49	1,332.66	1,955.13	65.14	68.16

Notes/source:

- Tax Revenue data is retrieved from DGT Financial Statements 2015—2019 (Audited)
- Domestic Revenue data is retrieved from Government Financial Statements 2015—2019 (Audited)
- Domestic Revenue = Tax Revenue + Non-Tax Revenue

DGT Tax Revenue to State Expenditure, 2015—2019

Description	2019	2018	2017	2016	2015
A Tax Revenue excluding Oil & Gas Income Tax (trillion Rp)	1,273.49	1,248.61	1,100.71	1,069.87	1,010.75
B Tax Revenue including Oil & Gas Income Tax (trillion Rp)	1,332.66	1,313.32	1,151.03	1,105.97	1,060.86
C State Expenditure (trillion Rp)	2,309.29	2,213.12	2,007.35	1,864.28	1,806.52
Ratio A : C (%)	55.15	56.42	54.83	57.39	55.95
Ratio B : C (%)	57.71	59.34	57.34	59.32	58.72

Notes/source:

- Tax Revenue data is retrieved from DGT Financial Statements 2015—2019 (Audited)
- State Expenditure data is retrieved from Government Financial Statements 2015—2019 (Audited)

Tax Revenue by Business Classification, 2015—2019

(in billion rupiah)

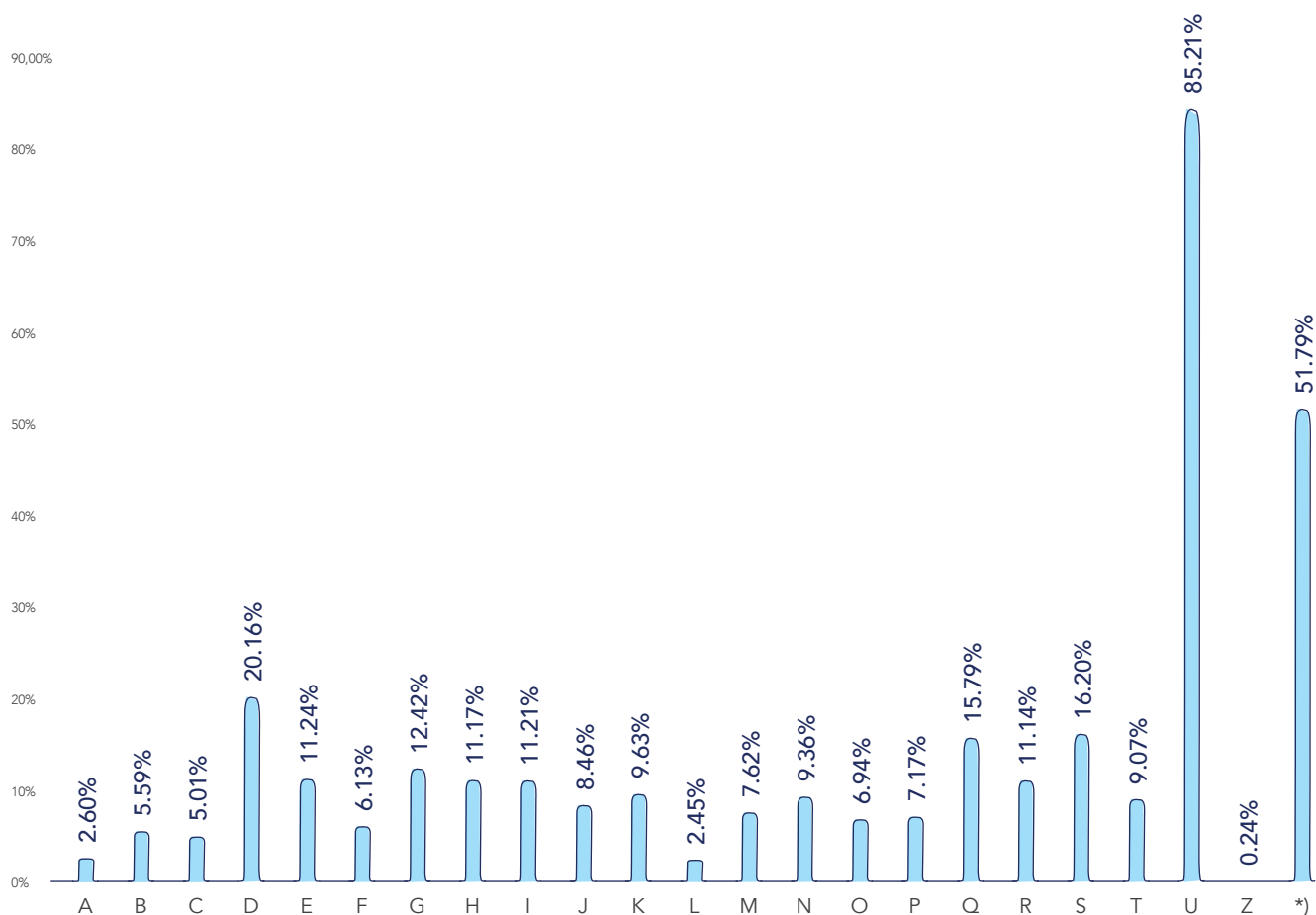
Description	2019	2018	2017	2016	2015
A. Agriculture, Forestry, and Fishery	15,544.73	20,774.56	17,696.13	14,439.65	18,793.03
B. Mining and Quarrying	123,308.12	155,318.34	103,927.45	74,111.01	102,977.99
C. Manufacturing	371,713.77	372,821.91	335,826.86	286,373.37	287,972.41
D. Provision of Electricity, Gas, Steam/Hot Water, and Cold Air	30,656.41	25,494.10	23,528.58	30,606.91	22,758.81
E. Provision of Water, Garbage and Recycle Management, Disposal and Cleaning of Waste and Garbage	2,507.48	2,259.94	2,041.04	1,675.81	1,761.33
F. Construction	66,631.70	64,495.98	60,831.95	57,079.11	60,854.67
G. Wholesaler and Retailer, Car and Motorcycle Repair and Maintenance	245,835.29	241,860.55	200,276.25	163,089.73	162,235.75
H. Transportation and Warehousing	50,774.77	42,644.56	37,169.85	33,792.42	35,120.49
I. Provision of Accommodation and Food & Beverages	7,006.74	6,035.60	5,057.04	4,582.98	4,942.52
J. Information and Communication	46,055.99	42,934.11	46,163.64	42,260.14	35,162.20
K. Finance and Insurance Services	175,744.64	164,517.34	147,056.16	136,488.36	154,673.48
L. Real Estate	24,588.76	22,366.56	21,135.26	19,981.42	25,328.74
M. Professional, Science, and Technical Services	29,142.32	27,666.79	25,385.12	22,061.83	22,318.47
N. Leasing, Labour, Travel Agency Services and Other Business Support Services	15,010.77	14,158.77	12,067.98	10,602.27	10,968.75
O. Governmental Administration and Compulsory Social Security	42,625.94	40,992.61	36,593.44	37,167.35	36,565.46
P. Education Services	3,333.95	2,884.63	2,934.15	2,876.22	2,903.31
Q. Health Services and Social Activities	6,435.36	5,538.25	4,940.07	4,242.60	4,083.65
R. Cultural, Entertainment, and Recreational	1,421.27	1,453.47	1,313.03	1,025.06	1,000.66
S. Other Services	17,426.64	15,960.88	13,386.35	10,845.80	11,949.15
T. Households Goods and Services	162.84	153.98	192.47	158.01	156.09
U. Activities of International and Other Extra International Bodies	101.11	91.14	98.09	88.31	21.16
Z. Land & Building Tax and Conveyance Tax	21,145.90	19,444.95	16,767.28	20,006.39	29,115.73
* Miscellaneous	35,491.74	23,450.36	36,639.94	132,419.70	29,173.75

Notes:

- Business Classification refers to the Director General of Taxes Decree No. KEP-321/PJ/2012.
- The Miscellaneous category consists of revenue that are not specifically detailed or cannot be identified/classified to a particular business classification.
- Tax Revenue data is retrieved from Dashboard Penerimaan Pajak on July 3, 2020, Government Financial Statements (Audited), and State Budget Execution Report Semester I of 2020.



Average Growth of Tax Revenue by Business Classification, 2015—2019



Notes:

- Description of Business Classification codes refers to Table of Tax Revenue by Business Classification on the previous page.
- Tax Revenue data is retrieved from Dashboard Penerimaan Pajak on July 3, 2020, Government Financial Statements (Audited), and State Budget Execution Report Semester I of 2020.

Tax Ratio, 2015—2019

Description	2019	2018	2017	2016	2015
Gross Domestic Product based on Current Prices (trillion Rp)	15,833.94	14,837.40	13,588.80	12,406.77	11,526.33
Central Tax (trillion Rp)	1,546.14	1,518.79	1,343.53	1,284.97	1,240.42
Natural Resources Revenue (trillion Rp)	154.90	180.59	111.13	64.90	100.97
- Oil and Gas	121.09	142.79	81.84	44.09	78.17
- Mineral and Coal Mining	26.34	30.31	23.76	15.76	17.68
Tax Ratio					
Central Tax and Natural Resources Revenue to Gross Domestic Product	10.70	11.40	10.66	10.84	11.59

Source: Government Financial Statements (Audited), Directorate General of Fiscal Balance, Statistics Indonesia, Secretariat General of DGT. Data update on January 28, 2020, data of 2018 and 2019 is based on Regional Tax Budget of Directorate General of Fiscal Balance.

Number of Taxpayers, 2015—2019

Type	2019	2018	2017	2016	2015
Corporate	3,550,438	3,320,020	3,101,839	2,904,378	2,666,594
Individual	42,284,351	38,651,308	35,491,280	32,957,424	30,139,164
Treasurer	115,651	508,157	497,778	478,038	452,800
Total	45,950,440	42,479,485	39,090,897	36,339,840	33,258,558

Source: Directorate of Tax Data and Information, data as of December 31, 2019.

Number of Taxpayers Using e-SPT, 2015—2019

Filing Year	2019	2018	2017	2016	2015
Total Taxpayers	469,172	723,290	670,623	592,282	484,378

Source: Directorate of Tax Data and Information, data as of December 31, 2019.

Number of Taxpayers Using e-Filing, 2015—2019

Filing Year	2019	2018	2017	2016	2015
Total Taxpayers	10,580,475	9,152,817	8,410,515	7,538,009	2,577,440

Source: Directorate of Tax Data and Information, data as of December 31, 2019.

Number of Taxpayers Using e-Form, 2015—2019

Filing Year	2019	2018	2017	2016	2015
Total Taxpayers	797,772	315,021	99,218	-	-

Source: Directorate of Tax Data and Information, data as of December 31, 2019.

Number of Tax Return Retrieved Manually and Electronically from e-Filing, e-Form, and e-SPT, 2015—2019

Filing Year	e-Filing	e-Form	e-SPT	Manually
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
2019	22,083,186	913,040	1,552,185	1,859,495

Source: Directorate of Tax Data and Information, data as of December 31, 2019.



Annual Tax Return Submission Compliance Ratio, 2015—2019

Description	2019	2018	2017	2016	2015
Taxpayers Obligated to submit Tax Return	18,334,683	17,653,046	16,598,887	20,165,718	18,159,840
a. Corporate	1,472,217	1,451,512	1,188,488	1,215,417	1,184,816
b. Employee Individual	13,819,918	13,748,881	13,446,068	16,817,086	14,920,292
c. Non-employee Individual	3,042,548	2,452,653	1,964,331	2,133,215	2,054,732
Annual Income Tax Return	13,394,502	12,551,444	12,047,967	12,249,793	10,972,950
a. Corporate	963,814	854,354	774,188	706,798	681,488
b. Employee Individual	10,120,426	9,875,321	10,065,056	10,607,940	9,445,376
c. Non-employee Individual	2,310,262	1,821,769	1,208,723	935,055	846,086
Compliance Ratio	73.06%	71.10%	72.58%	60.75%	60.42%
a. Corporate	65.47%	58.86%	65.14%	58.15%	57.52%
b. Employee Individual	73.23%	71.83%	74.86%	63.08%	63.31%
c. Non-employee Individual	75.93%	74.28%	61.53%	43.83%	41.18%

Notes/source:

- Taxpayers obliged to submit Annual Income Tax Return are those who are registered and required to submit Annual Income Tax Return.
- Annual Income Tax Return was the total Annual Income Tax Returns received by DGT within that year regardless of the responsible fiscal year of the Tax Return.
- Compliance ratio is the ratio of Annual Income Tax Return successfully submitted to total taxpayers obliged to submit a Tax Return.
- Compliance Dashboard, accessed on February 25, 2020.

Issuance of Notice of Land and Building Tax Payable on Plantation, Forestry, Mining, and Other Sectors, 2017—2019

Sector	2019	2018	2017
Plantation	4,539	4,469	4,400
Forestry	756	700	683
Mineral and Coal Mining	4,138	3,820	3,651
Oil and Gas Mining	520	581	560
Geothermal Mining	145	142	136
Others	1,499	1,249	924
Total	11,597	10,961	10,354

Source: Regular report from PERSiL application, January 2, 2020.

Tax Arrears Balance, 2015—2019

(in billion rupiah)

Type of Tax Arrears	2019	2018	2017	2016	2015
Income Tax Article 21	1,354.21	1,179.01	989.82	1,704.93	1,550.11
Income Tax Article 22	596.15	513.49	475.16	487.71	489.76
Income Tax Article 23	3,598.68	1,274.12	1,082.06	2,121.25	2,085.30
Income Tax Article 25 Individual	1,818.89	1,583.28	1,376.62	2,645.14	2,602.62
Income Tax Article 25 Corporate	18,693.19	16,109.15	13,774.98	28,950.83	29,421.05
Income Tax Article 26	1,339.52	1,692.19	1,257.36	3,833.15	3,033.19
Final Income Tax	2,938.86	1,818.77	1,143.29	2,396.74	1,846.72
Domestic VAT	24,501.51	23,743.18	23,797.56	35,518.58	32,324.53
Domestic Sales Tax on Luxury Goods	350.74	504.89	352.05	621.89	629.26
Land and Building Tax on Plantation	1,316.91	1,302.38	1,021.52	1,045.70	719.51
Land and Building Tax on Forestry	774.74	611.28	669.10	720.01	504.11
Land and Building Tax on Mining	4,459.84	6,033.39	5,094.43	9,481.01	9,885.10
Land and Building Tax on Other Sectors	75.08	21.62	34.79	16.63	4.06
Other Indirect Taxes	20.76	2.03	1.24	12.31	-
Income Tax Collection Interest	6,770.11	6,594.21	2,330.02	8,661.38	5,808.53
VAT Collection Interest	3,847.38	4,914.54	725.91	3,520.34	-
Sales Tax on Luxury Goods Collection Interest	174.07	193.21	34.19	36.62	-
Gross Tax Arrears	72,630.64	68,090.74	54,160.09	101,774.22	90,903.85
Allowance for Uncollectible Tax Arrears	44,894.69	4,098.67	(27,725.48)	(70,022.98)	(51,331.51)
Net Tax Arrears	27,735.95	26,992.07	26,434.61	31,751.24	39,572.34

Notes/sources:

- Prior to 2016's Financial Statements, ending balance of tax arrears of Collection Interest on Income Tax, VAT, and Sales Tax on Luxury Goods were grouped into a single account, namely Income Tax Collection Interest.
- DGT Financial Statements 2015—2019 (Audited).

Tax Arrears by Due, 2019

(in billion rupiah)

Due	Amount	Allowance
Up to 1 year	21,247.93	2,355.74
More than 1 year up to 2 years	12,780.40	6,891.12
More than 2 years up to 3 years	12,798.06	9,935.79
More than 3 years up to 4 years	8,610.69	8,576.81
More than 4 years up to 5 years	6,671.63	6,652.78
More than 5 years	10,521.92	10,482.45
Total	72,630.63	44,894.69

Sources: DGT Financial Statements 2019 (Audited).



Number of Tax Dispute Case Settlement, 2015—2019

Description	Total				
	2019	2018	2017	2016	2015
Correction	809	671	330	704	1,611
Objection	18,985	12,418	9,335	10,804	15,873
Deduction of Principle Amount of Tax	51	590	466	722	123
Deduction of Administrative Sanctions	125,814	108,057	68,372	333,358	80,492
Deduction or Cancellation of Tax Assessment Notice	3,149	3,002	3,398	4,199	4,721
Deduction or Annulment of Tax Collection Notice	18,258	27,646	17,953	13,348	8,990
Annulment of Tax Audit Results/Tax Assessment Notice as a Result of Tax Audit	373	110	227	271	228
Total	167,439	152,494	100,081	363,406	112,038

Sources: Directorate of Tax Objections and Appeals.

Parties Required to Provide Tax Data and Information to DGT as of the End of 2019

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
18	PT Indonesia Central Security Depository (KSEI)
19	National Public Procurement Agency

No.	Name of Agency/Institution/Association/Third Party
20	PT Jakarta International Container Terminal (JICT)
21	PT Mustika Alam Lestari (MAL)
22	PT Terminal Peti Kemas Koja
23	PT Terminal Peti Kemas Surabaya
24	Center of Electronic Procurement Service, Ministry of Finance
25	Directorate General of Oil and Gas, Ministry of Energy and Mineral Resources
26	Special Task Force for Upstream Oil & Gas Business
27	PT Perusahaan Listrik Negara (Persero)
28	Finance Professions Supervisory Center, Ministry of Finance
29	National Institute of Aeronautics and Space
30	Social Security Administration Body (BPJS) for Employment
31	PT Sucofindo
32	PT Surveyor Indonesia
33	PT Carsurin
34	PT Geoservices
35	Indonesian Institute of Certified Public Accountants (IAPI)
36	Indonesian Society of Appraisers (MAPPI)
37	All Provincial Governments
38	All District Governments
39	Indonesia Domain Name Registry (PANDI)
40	Ministry of Public Works and Housing
41	Ministry of Education and Culture
42	Directorate General of Immigration, Ministry of Law and Human Rights
43	Directorate General of Public Law Administration, Ministry of Law and Human Rights
44	Ministry of Industry
45	Directorate General of Civil Aviation, Ministry of Transportation
46	Directorate General of Land Transportation, Ministry of Transportation
47	Ministry of Health
48	Ministry of State-Owned Enterprises
49	Ministry of Religious Affairs
50	Directorate General of Mineral and Coal, Ministry of Energy and Mineral Resources
51	Data and Information Center, Ministry of Energy and Mineral Resources
52	Ministry of Agriculture
53	Ministry of Communication and Informatics
54	Ministry of Marine and Fisheries
55	Ministry of Manpower



No.	Name of Agency/Institution/Association/Third Party
56	General Election Commission
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

Notes/sources:

- Minister of Finance Regulation No. 228/PMK.01/2017
- Financial services company and other entities are required to provide tax data and information to DGT based on the provisions of Law No. 9 of 2017.

List of Indonesia's Tax Treaty Network as of the End of 2019

No.	Partner Country/Jurisdiction	Effective Date
1	South Africa	January 1, 1999
2	Algeria	January 1, 2001
3	United States of America	January 1, 1997
4	Armenia	January 1, 2017
5	Saudi Arabia	January 1, 1989
6	Australia	July 1, 1993
7	Austria	January 1, 1989
8	Bangladesh	January 1, 2007
9	Netherlands	January 1, 2004
10	Belarus	May 9, 2018
11	Belgium	January 1, 2002
12	Brunei Darussalam	January 1, 2003
13	Bulgaria	January 1, 1993
14	Denmark	January 1, 1987
15	Philippines	January 1, 1983
16	Finland	January 1, 1990
17	Hong Kong	January 1, 2013
18	Hungary	January 1, 1994
19	India	January 1, 2017
20	United Kingdom	January 1, 1995
21	Iran	January 1, 2011
22	Italy	January 1, 1996
23	Japan	January 1, 1983
24	Germany	January 1, 1992
25	Canada	January 1, 1999
26	Republic of Korea	January 1, 1990
27	Democratic People's Republic of Korea	January 1, 2005
28	Kuwait	January 1, 1999
29	Lao People's Democratic Republic	January 1, 2017
30	Luxembourg	January 1, 1995
31	Malaysia	January 1, 1987
32	Morocco	January 1, 2013
33	Mexico	January 1, 2005
34	Egypt	January 1, 2003
35	Mongolia	January 1, 2001



No.	Partner Country/Jurisdiction	Effective Date
36	Norway	January 1, 1991
37	Pakistan	January 1, 1991
38	Papua New Guinea	January 1, 2015
39	Poland	January 1, 1994
40	Portugal	January 1, 2008
41	France	January 1, 1981
42	Qatar	January 1, 2008
43	Czech	January 1, 1997
44	Republic of Croatia	January 1, 2013
45	Republic of Suriname	January 1, 2014
46	Romania	January 1, 2000
47	Russia	January 1, 2003
48	New Zealand	January 1, 1989
49	Serbia	January 1, 2019
50	Seychelles	January 1, 2001
51	Singapore	January 1, 1992
52	Slovak Republic	January 1, 2002
53	Spain	January 1, 2000
54	Sri Lanka	January 1, 1995
55	Sudan	January 1, 2001
56	Syria	January 1, 1999
57	Sweden	January 1, 1990
58	Switzerland	January 1, 1990
59	Taiwan	January 1, 1996
60	Tajikistan	January 1, 2020
61	Thailand	January 1, 2004
62	China	January 1, 2017
63	Tunisia	January 1, 1994
64	Turkey	January 1, 2001
65	Ukraine	January 1, 1999
66	United Arab Emirates	January 1, 2000
67	Uzbekistan	January 1, 1999
68	Venezuela	January 1, 2001
69	Vietnam	January 1, 2000
70	Jordan	January 1, 1999

List of Indonesia's Exchange of Information Network as of the End of 2019

No.	Partner Country/ Jurisdiction	Tax Treaty	TIEA	MAC	BCAA		MCAA CRS	MCAA CbCR
					CRS	CbCR		
1	South Africa	November 23, 1998	-	March 1, 2014	-	-	√	√
2	Albania	-	-	December 1, 2013	-	-	√	√
3	Algeria	November 21, 2000	-	-	-	-	-	-
4	United States of America	December 30, 1990	-	-	-	√	-	-
5	Andorra	-	-	December 1, 2016	-	-	√	√
6	Anguilla	-	-	March 1, 2014	-	-	√	√
7	Antigua and Barbuda	-	-	February 1, 2019	-	-	√	-
8	Saudi Arabia	-	-	April 1, 2016	-	-	√	√
9	Argentina	-	-	January 1, 2013	-	-	√	√
10	Armenia	April 12, 2016	-	-	-	-	-	-
11	Aruba	-	-	September 1, 2013	-	-	√	-
12	Australia	April 22, 1992	-	December 1, 2012	-	-	√	√
13	Austria	October 1, 1988	-	December 1, 2014	-	-	√	√
14	Azerbaijan	-	-	September 1, 2015	-	-	√	-
15	The Bahamas	-	July 4, 2019	August 1, 2018	-	-	√	√
16	Bahrain	-	-	September 1, 2018	-	-	√	√
17	Bangladesh	July 11, 2006	-	-	-	-	-	-
18	Barbados	-	-	November 1, 2016	-	-	√	-
19	Netherlands	December 30, 2003	-	September 1, 2013	-	-	√	√
20	Belarus	May 9, 2018	-	-	-	-	-	-
21	Belgium	November 7, 2001	-	April 1, 2015	-	-	√	√
22	Belize	-	-	September 1, 2013	-	-	√	√
23	Bermuda	-	November 23, 2017	March 1, 2014	-	-	√	√
24	Brazil	-	-	October 1, 2016	-	-	√	√
25	Brunei Darussalam	April 3, 2002	-	July 1, 2019	-	-	√	-



No.	Partner Country/ Jurisdiction	Tax Treaty	TIEA	MAC	BCAA		MCAA CRS	MCAA CbCR
					CRS	CbCR		
26	Bulgaria	May 25, 1992	-	July 1, 2016	-	-	√	√
27	Curacao	-	-	September 1, 2013	-	-	√	√
28	Chile	-	-	November 1, 2016	-	-	√	√
29	Chinese Taipei	December 1, 1995	-	-	-	-	-	-
30	Denmark	April 29, 1986	-	June 1, 2011	-	-	√	√
31	Dominica	-	-	August 1, 2019	-	-	-	-
32	Ecuador	-	-	December 1, 2019	-	-	-	-
33	El Salvador	-	-	June 1, 2019	-	-	-	-
34	Estonia	-	-	November 1, 2014	-	-	√	√
35	Philippines	May 20, 1982	-	-	-	-	-	-
36	Finland	January 26, 1986	-	June 1, 2011	-	-	√	√
37	Gabon	-	-	-	-	-	-	√
38	Georgia	-	-	June 1, 2011	-	-	-	√
39	Ghana	-	-	September 1, 2013	-	-	√	-
40	Gibraltar	-	-	March 1, 2014	-	-	√	-
41	Grenada	-	-	September 1, 2018	-	-	√	-
42	Guatemala	-	-	October 1, 2017	-	-	-	-
43	Guernsey	-	September 22, 2014	August 1, 2014	-	-	√	√
44	Hong Kong	March 28, 2012	-	September 1, 2018	√	√	√	√
45	Hungary	February 15, 1993	-	March 1, 2015	-	-	√	√
46	India	February 5, 2016	-	June 1, 2012	-	-	√	√
47	United Kingdom	April 14, 1994	-	October 1, 2011	-	-	√	√
48	Iran	December 1, 2010	-	-	-	-	-	-
49	Ireland	-	-	September 1, 2013	-	-	√	√
50	Iceland	-	-	February 1, 2012	-	-	√	√
51	Israel	-	-	December 1, 2016	-	-	√	√
52	Italy	September 2, 1995	-	May 1, 2012	-	-	√	√
53	Jamaica	-	-	March 1, 2019	-	-	-	-

No.	Partner Country/ Jurisdiction	Tax Treaty	TIEA	MAC	BCAA		MCAA CRS	MCAA CbCR
					CRS	CbCR		
54	Japan	December 31, 1982	-	October 1, 2013	-	-	√	√
55	Germany	December 28, 1991	-	December 1, 2015	-	-	√	√
56	Jersey	-	September 22, 2014	June 1, 2014	-	-	√	√
57	Kamerun	-	-	October 1, 2015	-	-	-	-
58	Canada	December 23, 1980	-	March 1, 2014	-	-	√	√
59	Kazakhstan	-	-	August 1, 2015	-	-	-	√
60	Cayman Islands	-	-	January 1, 2014	-	-	√	√
61	Cook Islands	-	-	September 1, 2017	-	-	√	-
62	Faroe Islands	-	-	June 1, 2011	-	-	√	-
63	Marshall Islands	-	-	April 1, 2017	-	-	√	-
64	Turks and Caicos Islands	-	-	December 1, 2013	-	-	√	√
65	British Virgin Islands	-	-	March 1, 2014	-	-	√	√
66	Colombia	-	-	July 1, 2014	-	-	√	√
67	Costa Rica	-	-	August 1, 2013	-	-	√	√
68	Republic of Korea	May 3, 1989	-	July 1, 2012	-	-	√	√
69	Democratic People's Republic	February 25, 2004	-	-	-	-	-	-
70	Croatia	March 16, 2012	-	June 1, 2014	-	-	√	√
71	Kuwait	December 11, 1988	-	December 1, 2018	-	-	√	-
72	Lao People's Democratic Republic	October 11, 2016	-	-	-	-	-	-
73	Latvia	-	-	November 1, 2014	-	-	√	√
74	Lebanon	-	-	September 1, 2017	-	-	√	-
75	Liechtenstein	-	-	Desember 1, 2016	-	-	√	√
76	Lithuania	-	-	June 1, 2014	-	-	√	√
77	Luxembourg	March 10, 1994	-	November 1, 2014	-	-	√	√
78	Macau	-	-	September 1, 2018	-	-	√	-
79	Malaysia	August 11, 1992	-	May 1, 2017	-	-	√	√
80	Malta	-	-	September 1, 2013	-	-	√	√



No.	Partner Country/ Jurisdiction	Tax Treaty	TIEA	MAC	BCAA		MCAA CRS	MCAA CbCR
					CRS	CbCR		
81	Morocco	April 10, 2012	-	September 1, 2019	-	-	-	√
82	Mauritius	-	-	December 1, 2015	-	-	√	√
83	Mexico	October 28, 2004	-	September 1, 2012	-	-	√	√
84	Egypt	February 26, 2002	-	-	-	-	-	-
85	Moldova	-	-	March 1, 2012	-	-	-	-
86	Monaco	-	-	April 1, 2017	-	-	√	√
87	Mongolia	January 7, 2000	-	-	-	-	-	-
88	Montserrat	-	-	October 1, 2013	-	-	√	-
89	Nauru	-	-	October 1, 2016	-	-	√	-
90	Nigeria	-	-	September 1, 2015	-	-	√	√
91	Niue	-	-	October 1, 2016	-	-	√	-
92	Norway	May 16, 1990	-	June 1, 2011	-	-	√	√
93	Pakistan	February 28, 1991	-	April 1, 2017	-	-	√	√
94	Panama	-	-	July 1, 2017	-	-	√	√
95	Papua New Guinea	March 5, 2014	-	-	-	-	-	-
96	France	March 13, 1981	-	April 1, 2012	-	-	√	√
97	Peru	-	-	September 1, 2018	-	-	-	√
98	Isle of Man	-	September 22, 2014	March 1, 2014	-	-	√	√
99	Poland	August 25, 1993	-	October 1, 2011	-	-	√	√
100	Portugal	May 11, 2007	-	March 1, 2015	-	-	√	√
101	Qatar	September 19, 2007	-	January 1, 2019	-	-	√	√
102	Czech	January 26, 1996	-	February 1, 2014	-	-	√	√
103	Dominican Republic	-	-	December 1, 2019	-	-	-	-
104	China	August 25, 2003	-	February 1, 2016	-	-	√	√
105	Romania	January 13, 1999	-	November 1, 2014	-	-	√	√
106	Russia	December 17, 2002	-	July 1, 2015	-	-	√	√
107	Saint Kitts and Nevis	-	-	December 1, 2016	-	-	√	-
108	Saint Lucia	-	-	March 1, 2017	-	-	√	-

No.	Partner Country/ Jurisdiction	Tax Treaty	TIEA	MAC	BCAA		MCAA CRS	MCAA CbCR
					CRS	CbCR		
109	Saint Vincent and Grenadine	-	-	December 1, 2016	-	-	√	-
110	Samoa	-	-	December 1, 2016	-	-	√	-
111	San Marino	-	August 30, 2019	December 1, 2015	-	-	√	√
112	New Zealand	June 23, 1988	-	March 1, 2014	-	-	√	√
113	Senegal	-	-	December 1, 2016	-	-	-	√
114	Serbia	December 13, 2018	-	December 1, 2019	-	-	-	-
115	Seychelles	May 16, 2000	-	October 1, 2015	-	-	√	√
116	Singapore	January 25, 1991	-	May 1, 2016	-	-	√	√
117	Sint Maarten	-	-	September 1, 2013	-	-	√	-
118	Cyprus	-	-	April 1, 2015	-	-	√	√
119	Slovakia	January 30, 2001	-	March 1, 2014	-	-	√	√
120	Slovenia	-	-	June 1, 2011	-	-	√	√
121	Spain	December 20, 1999	-	January 1, 2013	-	-	√	√
122	Sri Lanka	June 1, 1994	-	-	-	-	-	-
123	Sudan	August 7, 2000	-	-	-	-	-	-
124	Syria	January 1, 1999	-	-	-	-	-	-
125	Suriname	June 11, 2013	-	-	-	-	-	-
126	Sweden	September 27, 1989	-	September 1, 2011	-	-	√	√
127	Switzerland	-	-	January 1, 2017	-	-	√	√
128	Greenland	-	-	June 1, 2011	-	-	√	-
129	Thailand	October 23, 2003	-	-	-	-	-	-
130	Tunisia	April 12, 1993	-	February 1, 2014	-	-	-	√
131	Turkey	March 6, 2000	-	July 1, 2018	-	-	√	-
132	Uganda	-	-	September 1, 2016	-	-	-	-
133	Ukraine	November 9, 1988	-	September 1, 2013	-	-	-	-
134	United Arab Emirates	November 8, 1996	-	September 1, 2018	-	-	√	√
135	Uruguay	-	-	December 1, 2016	-	-	√	√
136	Uzbekistan	November 11, 1988	-	-	-	-	-	-



No.	Partner Country/ Jurisdiction	Tax Treaty	TIEA	MAC	BCAA		MCAA CRS	MCAA CbCR
					CRS	CbCR		
137	Vanuatu	-	-	December 1, 2018	-	-	√	-
138	Venezuela	Desember 18, 2000	-	-	-	-	-	-
139	Vietnam	February 10, 1999	-	-	-	-	-	-
140	Jordan	Desember 22, 1998	-	-	-	-	-	-
141	Greece	-	-	September 1, 2013	-	-	√	√

Notes:

TIEA: Tax Information Exchange Agreement

MAC: Convention on Mutual Administrative Assistance in Tax Matters

BCAA: Bilateral Competent Authority Agreement

MCAA: Multilateral Competent Authority Agreement

CRS: Common Reporting Standard

CbCR: Country-by-Country Report

Source: Directorate of International Taxation

Inbound and Outbound Performance of Kring Pajak 1500200, 2015—2019

Type of Service	Description	2019	2018	2017	2016	2015
Inbound	Incoming Calls	647,492	659,494	709,586	685,211	591,933
	Answered Calls	635,152	633,530	636,939	598,228	538,772
	Answered Calls (%)	98.09	96.06	89.76	87.31	91.02
Outbound	Outcoming Calls	65,482	152,025	63,275	53,237	N/A

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

Number of Incoming Complaints Through Tax Complaint Information System, 2015—2019

Year	Total
2015	604
2016	560
2017	364
2018	200
2019	84

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

List of Tax Center, 2019

No.	Parties in Partnership	
	University/Institution	DGT Unit
1	Universitas Indonesia	DGT Head Office
2	Universitas Syiah Kuala	Aceh RTO
3	Universitas Malikussaleh	
4	Universitas Teuku Umar	
5	Universitas Muhammadiyah Aceh	
6	Politeknik Kutaraja	
7	Universitas Sumatera Utara	Sumatera Utara I RTO
8	Universitas Muhammadiyah Sumatera Utara	
9	Universitas HKBP Nommensen	
10	Universitas Methodist Indonesia	
11	Universitas Harapan Medan	
12	Universitas Pembangunan Pancabudi	Sumatera Utara II RTO
13	Sekolah Tinggi Ilmu Hukum Yayasan Nasional Indonesia	
14	Sekolah Tinggi Ilmu Ekonomi Bina Karya	
15	Institut Teknologi DEL	
16	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Asahan	Sumatera Barat and Jambi RTO
17	Universitas Andalas	
18	Universitas Negeri Padang	
19	Universitas Bung Hatta	
20	Universitas Jambi	
21	Institut Agama Islam Negeri Bukittinggi	Riau RTO
22	Sekolah Tinggi Ilmu Ekonomi Pelita Indonesia	
23	Universitas Lancang Kuning	
24	Universitas Riau	
25	Universitas Muhammadiyah Riau	Kepulauan Riau RTO
26	Politeknik Negeri Batam	
27	Universitas Internasional Batam	



No.	Parties in Partnership	
	University/Institution	DGT Unit
28	Universitas PGRI Palembang	Sumatera Selatan and Kepulauan Bangka Belitung RTO
29	Universitas Bangka Belitung	
30	Sekolah Tinggi Ilmu Ekonomi Multi Data Palembang	
31	Universitas Bina Darma	
32	Universitas Sriwijaya	
33	Universitas Katolik Musi Charitas	
34	Universitas Palembang	
35	Himpunan Pengusaha Muda Indonesia Sumatera Selatan	
36	Politeknik Negeri Sriwijaya	
37	Universitas Tridinanti Palembang	
38	Universitas Indo Global Mandiri	
39	Informatics and Business Institute (IBI) Darmajaya Bandar Lampung	Bengkulu and Lampung RTO
40	Universitas Bengkulu	
41	Universitas Lampung	
42	Politeknik Negeri Lampung	
43	Universitas Malahayati Bandar Lampung	
44	Universitas Mitra Indonesia	
45	Universitas Bandar Lampung	
46	Politeknik Pos Indonesia	Large Taxpayers RTO
47	Ikatan Akuntansi Indonesia	Special Jakarta RTO
48	Sekolah Tinggi Ilmu Administrasi Mandala Indonesia (STIAM)	Jakarta Pusat RTO
49	Universitas Prof. Dr. Moestopo (Beragama)	
50	Universitas Trisakti	Jakarta Barat RTO
51	Universitas Bina Nusantara	
52	Universitas Mercu Buana	
53	Universitas Kristen Krida Wacana	
54	Universitas Tarumanegara	
55	ABFI Institute Perbanas	Jakarta Selatan I RTO
56	Universitas Trilogi	
57	Universitas Bakrie	
57	Indonesia Banking School	
59	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Jakarta	
60	Universitas Katolik Atma Jaya	
61	Universitas Paramadina	
62	Universitas Sahid Jakarta	

No.	Parties in Partnership	
	University/Institution	DGT Unit
63	Universitas Pancasila	Jakarta Selatan II RTO
64	Universitas Satya Negara Indonesia	
65	Universitas Pembangunan Nasional Veteran Jakarta	
66	Universitas Nasional	
67	Universitas Al Azhar	
68	Universitas Budi Luhur	
69	Sekolah Tinggi Ekonomi Swadaya	Jakarta Timur RTO
70	Universitas Negeri Jakarta	
71	Universitas Kristen Jakarta	
72	Sekolah Tinggi Ilmu Ekonomi Indonesia	
73	Sekolah Tinggi Perpajakan Indonesia	
74	KALBIS Institute	
75	Universitas Muhammadiyah Prof. Dr. Hamka	
76	Universitas Darma Persada	
77	Universitas Bunda Mulia	Jakarta Utara RTO
78	Kwik Kian Gie School of Business	
79	Universitas Sultan Agung Tirtayasa	Banten RTO
80	Universitas Pelita Harapan	
81	Politeknik Keuangan Negara STAN	
82	Universitas Multimedia Nusantara	
83	Universitas Muhammadiyah Jakarta	
84	Universitas Pamulang	
85	Matana University	
86	Universitas Islam Negeri Syarif Hidayatullah Jakarta	
87	Sekolah Tinggi Ilmu Ekonomi Ahmad Dahlan	
88	Swiss German University	
89	STIE Alkhairiyah	
90	Sekolah Tinggi Ilmu Administrasi Banten	
91	Universitas Mathlaul Anwar Banten	
92	Universitas Bina Bangsa Banten	



No.	Parties in Partnership	
	University/Institution	DGT Unit
93	Universitas Langlangbuana	Jawa Barat I RTO
94	Universitas Padjajaran	
95	Universitas Siliwangi Tasikmalaya	
96	Politeknik Padjajaran	
97	Telkom University	
98	Sekolah Tinggi Manajemen Informatika & Ilmu Komputer LPKIA Bandung	
99	Politeknik Negeri Bandung	
100	Sekolah Tinggi Ilmu Ekonomi Ekuitas	
101	Universitas Widyatama	
102	Universitas Katholik Parahyangan	
103	Universitas Pendidikan Indonesia	
104	Universitas Sangga Buana YPKP	
105	Universitas Komputer Indonesia	
106	Universitas Muhammadiyah Sukabumi	
107	Universitas Galuh Ciamis	
108	Sekolah Tinggi Ilmu Ekonomi dan Bisnis Perdana Mandiri Purwakarta	Jawa Barat II RTO
109	Universitas Majalengka	
110	Universitas Swadaya Gunung Jati Cirebon	
111	Universitas Singaperbangsa Karawang	
112	Sekolah Tinggi Ilmu Ekonomi Suta Atmaja Subang	
113	President University Cikarang	Jawa Barat III RTO
114	Universitas Gunadarma	
115	Universitas Islam 45 Bekasi	
116	Sekolah Tinggi Ilmu Administrasi Mandala Indonesia Bekasi	
117	Institut Pertanian Bogor	
118	Institut Agama Islam Tazkia	
119	Institut Bisnis dan Informatika Kesatuan Bogor	
120	Universitas Bhayangkara Jakarta Raya	

No.	Parties in Partnership	
	University/Institution	DGT Unit
121	Universitas Katolik Soegijapranata	Jawa Tengah I RTO
122	Politeknik Negeri Semarang	
123	Universitas Semarang	
124	Universitas Panca Sakti Tegal	
125	Universitas Dian Nuswantoro	
126	Sekolah Tinggi Ilmu Ekonomi AMA Salatiga	
127	Universitas 17 Agustus 1945 Semarang	
128	Universitas Pekalongan	
129	Universitas Muria Kudus	
130	Universitas Islam Sultan Agung	
131	Universitas Negeri Semarang	
132	Politeknik Harapan Bersama	
133	Universitas Diponegoro	
134	Universitas Kristen Satya Wacana	
135	Universitas Wahid Hasyim	
136	Yayasan Pendidikan Islam Nasima	
137	Universitas Jenderal Soedirman Purwokerto	Jawa Tengah II RTO
138	Universitas Muhammadiyah Magelang	
139	Universitas Muhammadiyah Surakarta	
140	Sekolah Tinggi Ilmu Ekonomi Putra Bangsa Kebumen	
141	Universitas Setia Budi Surakarta	
142	Universitas Islam Batik Surakarta	
143	Sekolah Tinggi Ilmu Ekonomi Surakarta	
144	Politeknik Sawunggalih Aji Purworejo	
145	Universitas Tidar Magelang	
146	Universitas Boyolali	
147	Universitas Muhammadiyah Purwokerto	
148	Sekolah Tinggi Ilmu Ekonomi AUB Surakarta	
149	Sekolah Tinggi Ilmu Ekonomi AAS Surakarta	



No.	Parties in Partnership	
	University/Institution	DGT Unit
150	Universita Pembangunan Nasional "Veteran"	Daerah Istimewa Yogyakarta RTO
151	Universitas Negeri Yogyakarta	
152	Universitas Kristen Duta Wacana	
153	Politeknik "API"	
154	Universitas Gadjah Mada	
155	Sekolah Tinggi Ilmu Ekonomi Bisnis dan Perbankan Yogyakarta	
156	Universitas Sarjanawiyata Tamansiswa	
157	Sekolah Tinggi Ilmu Ekonomi Yayasan Keluarga Pahlawan Negara	
158	Universitas Kristen Petra Surabaya	Jawa Timur I RTO
159	Universitas Surabaya	
160	Universitas Pembangunan Nasional Veteran Jawa Timur	
161	Universitas Ciputra	
162	Universitas Wijaya Kusuma Surabaya	
163	Universitas Narotama Surabaya	
164	Universitas Katolik Darma Cendika	
165	Sekolah Tinggi Ilmu Ekonomi Perbanas Surabaya	
166	Universitas 17 Agustus 1945 Surabaya	Jawa Timur II RTO
167	Universitas Trunojoyo	
168	Universitas Muhammadiyah Sidoarjo	
169	Universitas Muhammadiyah Ponorogo	
170	Universitas Merdeka Madiun	
171	Universitas Madura	
172	Universitas Wiraraja Sumenep	
173	Universitas Muhammadiyah Gresik	
174	PGRI Ronggolawe Tuban	Jawa Timur III RTO
175	Fakultas Ekonomi Universitas Negeri Malang	
176	Fakultas Ilmu Administrasi Universitas Brawijaya	
177	Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Malang	
178	Universitas Islam Negeri Maulana Malik Ibrahim	
179	Fakultas Ilmu Sosial dan Politik Universitas Jember	
180	Politeknik Kediri	
181	Universitas 17 Agustus Banyuwangi	
182	Universitas Islam Malang	

No.	Parties in Partnership	
	University/Institution	DGT Unit
183	Universitas Tanjungpura	Kalimantan Barat RTO
184	Sekolah Tinggi Ilmu Ekonomi Widya Dharma	
185	Akademi Perpajakan Panca Bhakti	
186	Sekolah Tinggi Ilmu Ekonomi Pontianak	
187	Politeknik Negeri Pontianak	
188	Universitas Muhammadiyah Pontianak	
189	Politeknik Negeri Sambas	
190	Universitas Lambung Mangkurat	Kalimantan Selatan and Tengah RTO
191	Universitas Palangkaraya	
192	Sekolah Tinggi Ilmu Ekonomi Indonesia Kayutangi Banjarmasin	
193	Politeknik Negeri Banjarmasin	
194	Universitas Antakusuma	
195	Universitas Terbuka Banjarmasin	
196	Akademi Sekretaris Manajemen Indonesia Citra Nusantara	
197	Politeknik Tanah Laut	
198	Universitas Darwan Ali	
199	Universitas Mulawarman Samarinda	Kalimantan Timur and Utara RTO
200	Universitas Balikpapan	
201	Universitas Borneo Tarakan	
202	Sekolah Tinggi Ilmu Ekonomi Madani Balikpapan	
203	Sekolah Tinggi Manajemen Informatika Komputer Borneo Internasional	
204	Sekolah Tinggi Ilmu Ekonomi Balikpapan	
205	Universitas 17 Agustus 1945 Samarinda	
206	Sekolah Tinggi Ilmu Manajemen Indonesia Samarinda	
207	Sekolah Tinggi Ilmu Ekonomi Nusantara Sangatta	
208	Akademi Sekretari dan Manajemen Indonesia Airlangga	
209	Universitas Kutai Kartanegara	
210	Universitas Muhammadiyah Kalimantan Timur	
211	Politeknik Negeri Balikpapan	



No.	Parties in Partnership	
	University/Institution	DGT Unit
212	Universitas Muhammadiyah Parepare	Sulawesi Selatan, Barat, and Tenggara RTO
213	Universitas Tomakaka Mamuju	
214	Universitas Kristen Indonesia Toraja	
215	Universitas Bosowa Makassar	
216	Sekolah Tinggi Ilmu Manajemen Nitro Makassar	
217	Universitas Islam Makassar	
218	Universitas Patria Artha	
219	Universitas Gorontalo	Sulawesi Utara, Tengah, Gorontalo, and Maluku Utara RTO
220	Universitas Negeri Gorontalo	
221	Universitas Khairun Ternate	
222	Politeknik Negeri Manado	
223	Universitas Tadulako Palu	
224	Universitas Klabat	
225	Politeknik Perdamaian Halmahera	
226	Universitas Sam Ratulangi	
227	Universitas Tompatika Luwuk	
228	Universitas Khatolik De La Salle Manado	
229	Sekolah Tinggi Ilmu Ekonomi Petra Bitung	
230	Sekolah Tinggi Ilmu Ekonomi Mujahiddin Tolitoli	
231	Universitas Kristen Tentana	

No.	Parties in Partnership	
	University/Institution	DGT Unit
232	Universitas Udayana	Bali RTO
234	Universitas Warmadewa	
235	Universitas Dhyana Pura	
236	Universitas Pendidikan Ganesha	
237	Sekolah Tinggi Ilmu Ekonomi Triatma Mulya	
238	Politeknik Negeri Badung	
239	Universitas Pendidikan Nasional	
240	Universitas Nusa Nipa Maumere	Nusa Tenggara RTO
241	Universitas Flores Ende	
242	Sekolah Tinggi Ilmu Ekonomi Bima	
243	Universitas Teknologi Sumbawa	
244	Sekolah Tinggi Ilmu Ekonomi AMM Mataram	
245	Universitas Yapis Papua	Papua and Maluku RTO
246	Sekolah Tinggi Ilmu Ekonomi Port Numbay	
247	Universitas Cenderawasih	
248	Universitas Muhammadiyah Sorong	

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



Employees Composition, 2019

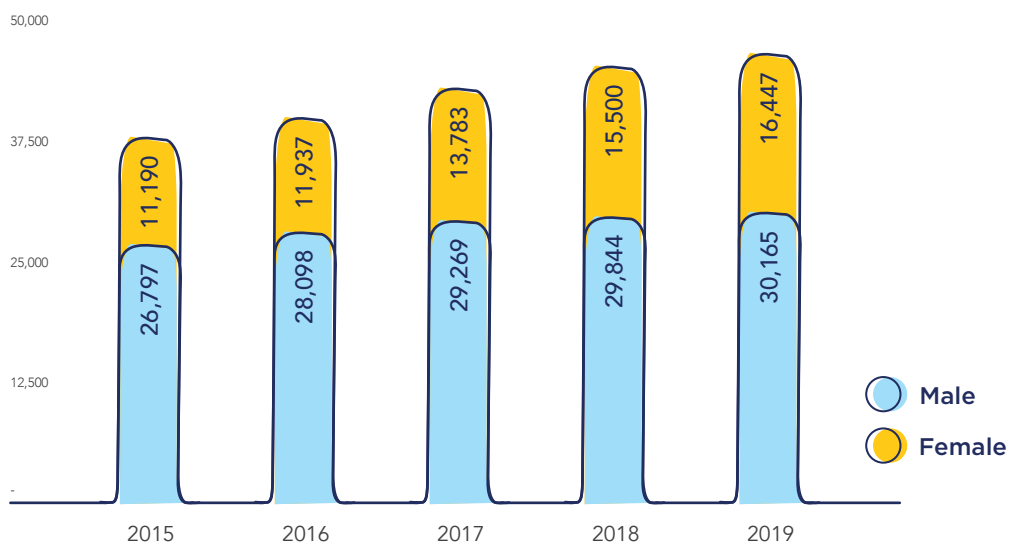
Position			Total	Gender		Rank Group				Education Level								
				Male	Female	I	II	III	IV	up to High-school	Diplo- ma I	Diplo- ma II	Diplo- ma III	Under- gradu- ate	Gradu- ate	Post- gradu- ate		
Structural	Echelon	Echelon I Official	1	1	-	-	-	1	-	-	-	-	-	1	-			
		Echelon II Official	54	48	6	-	-	54	-	-	-	-	3	43	8			
		Echelon III Official	616	519	97	-	-	2	614	-	-	-	16	577	23			
		Echelon IV Official	4,547	3,646	901	-	-	2,393	2,154	54	2	-	63	1,409	2,999	20		
		Total	5,218	4,214	1,004	-	-	2,395	2,823	54	2	-	63	1,428	3,620	51		
	Non-Echelon	Account Representative	10,918	7,419	3,499	-	2,360	8,484	74	134	549	1	2,231	7,088	913	2		
		Treasurer	493	322	171	-	464	29	-	12	198	-	235	48	-	-		
		Tax Bailiff	679	618	61	-	372	305	2	151	203	-	148	175	2	-		
		Operator Console	204	192	12	-	191	13	-	3	152	-	37	12	-	-		
		Secondes	1,938	799	1,139	-	1,938	-	-	-	1,938	-	-	-	-	-		
		Staff in Education Assignment	1,416	781	635	-	1,185	225	6	1	939	-	247	204	25	-		
		General Staff	17,373	8,899	8,474	3	12,609	4,735	26	1,690	8,415	4	3,989	2,907	365	3		
		Tax Objection Reviewer	898	579	319	-	9	851	38	-	-	-	118	518	262	-		
		Officer for VAT Refund	22	22	-	-	16	6	-	5	14	-	1	2	-	-		
		Secretary	377	85	292	-	346	31	-	1	9	-	325	42	-	-		
	Total	34,318	19,716	14,602	3	19,490	14,679	146	1,997	12,417	5	7,331	10,996	1,567	5			
	Total Structural Employees		39,536	23,930	15,606	3	19,490	17,074	2,969	2,051	12,419	5	7,394	12,424	5,187	56		
	Functional	Tax Auditor	Senior Expert	1,016	905	111	-	-	2	1,014	-	-	-	-	446	569	1	
			Junior Expert	1,677	1,569	108	-	-	1,676	1	-	-	-	19	1,153	505	-	
			First Expert	1,389	1,200	189	-	1	1,388	-	-	-	-	31	1,278	80	-	
Supervisor			277	259	18	-	-	277	-	7	4	-	220	46	-	-		
Senior Staff			337	304	33	-	-	337	-	-	-	-	256	80	1	-		
Staff			1,820	1,526	294	-	1,808	12	-	1	-	-	1,470	349	-	-		
Total			6,516	5,763	753	-	1,809	3,692	1,015	8	4	-	1,996	3,352	1,155	1		
Appraiser		Senior Expert	25	24	1	-	-	-	25	-	-	-	-	11	14	-		
		Junior Expert	77	64	13	-	-	77	-	1	-	-	-	50	26	-		
		First Expert	129	111	18	-	-	129	-	-	-	-	3	118	8	-		
		Supervisor	24	23	1	-	-	24	-	3	-	-	19	2	-	-		
		Senior Staff	44	42	2	-	-	44	-	2	-	-	39	3	-	-		
		Staff	149	104	45	-	149	-	-	-	-	-	149	-	-	-		
		Total	448	368	80	-	149	274	25	6	-	-	210	184	48	-		
IT Specialist		Junior Expert	35	32	3	-	-	35	-	-	-	-	-	24	11	-		
		First Expert	46	42	4	-	-	46	-	-	-	-	-	38	8	-		
		Supervisor	3	3	-	-	-	3	-	-	-	-	2	1	-	-		
		Senior Staff	12	12	-	-	1	11	-	1	-	-	9	2	-	-		
		Staff	15	15	-	-	15	-	-	-	6	-	8	1	-	-		
		Total	111	104	7	-	16	95	-	1	6	-	19	66	19	-		
Dentist	Senior Expert	1	-	1	-	-	-	1	-	-	-	-	1	-	-			
	Junior Expert	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	Total	1	-	1	-	-	-	1	-	-	-	-	1	-	-			
Total Functional Employees		7,076	6,235	841	-	1,974	4,061	1,041	15	10	-	2,225	3,603	1,222	1			
Total DGT Employees		46,612	30,165	16,447	3	21,464	21,135	4,010	2,066	12,429	5	9,619	16,027	6,409	57			

Source: Employee, Financial, and Assets Information System as of December 31, 2019

	Age									Placement						
	16-20	21-25	26-30	31-35	36-40	41-45	46-50	51-55	55-60	Sumat- era	Jawa	Kali- mantan	Sulawe- si	Bali	Nusa Teng- gara	Papua Maluku
	-	-	-	-	-	-	-	1	-	-	1	-	-	-	-	-
	-	-	-	-	-	-	13	26	15	8	38	3	2	1	1	1
	-	-	-	-	1	37	306	241	31	119	370	44	39	14	17	13
	-	-	-	103	485	1,379	1,740	568	272	926	2,611	354	320	102	130	104
	-	-	-	103	486	1,416	2,059	836	318	1,053	3,020	401	361	117	148	118
	-	2	1,310	4,441	2,433	1,685	717	214	116	1,951	7,130	507	701	251	237	141
	-	193	157	103	26	4	5	3	2	107	240	46	58	10	17	15
	-	104	77	143	92	62	80	94	27	130	409	40	51	12	24	13
	2	82	55	44	18	2	-	1	-	44	116	10	12	2	11	9
	-	1,938	-	-	-	-	-	-	-	-	1,938	-	-	-	-	-
	71	970	187	134	43	11	-	-	-	-	1,416	-	-	-	-	-
	1,739	7,928	2,480	1,828	711	496	817	822	552	3,320	10,220	1,305	1,289	324	499	416
	-	-	16	216	252	294	111	7	2	116	685	31	25	20	16	5
	3	9	2	2	1	-	1	4	-	-	14	-	-	8	-	-
	-	198	150	19	7	1	2	-	-	81	224	20	25	11	11	5
	1,815	11,424	4,434	6,930	3,583	2,555	1,733	1,145	699	5,749	22,392	1,959	2,161	638	815	604
	1,815	11,424	4,434	7,033	4,069	3,971	3,792	1,981	1,017	6,802	25,412	2,360	2,522	755	963	722
	-	-	-	-	11	127	502	272	104	120	817	36	16	19	7	1
	-	-	-	2	406	856	383	26	4	265	1,173	103	58	42	23	13
	-	-	404	696	245	32	10	2	-	263	852	106	85	31	32	20
	-	-	-	-	40	93	113	26	5	23	222	16	7	4	2	3
	-	-	-	153	111	53	18	2	-	34	280	9	5	2	4	3
	-	326	1,253	220	14	2	5	-	-	422	959	157	132	43	51	56
	-	326	1,657	1,071	827	1,163	1,031	328	113	1,127	4,303	427	303	141	119	96
	-	-	-	-	-	6	15	3	1	4	19	-	1	1	-	-
	-	-	-	1	9	32	29	5	1	13	56	3	1	3	1	-
	-	-	37	54	27	7	2	2	-	41	54	11	16	1	4	2
	-	-	-	-	-	-	6	10	8	2	21	-	-	-	1	-
	-	-	-	13	17	-	9	2	3	1	37	4	2	-	-	-
	-	60	80	4	5	-	-	-	-	60	4	46	16	4	4	15
	-	60	117	72	58	45	61	22	13	121	191	64	36	9	10	17
	-	-	-	2	13	19	1	-	-	-	35	-	-	-	-	-
	-	-	3	30	12	1	-	-	-	-	46	-	-	-	-	-
	-	-	-	-	-	2	1	-	-	-	3	-	-	-	-	-
	-	-	-	7	3	2	-	-	-	-	12	-	-	-	-	-
	-	-	8	5	2	-	-	-	-	-	15	-	-	-	-	-
	-	-	11	44	30	24	2	-	-	-	111	-	-	-	-	-
	-	-	-	-	-	-	-	-	1	-	1	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	1	-	1	-	-	-	-	-
	-	386	1,785	1,187	915	1,232	1,094	350	127	1,248	4,606	491	339	150	129	113
	1,815	11,810	6,219	8,220	4,984	5,203	4,886	2,331	1,144	8,050	30,018	2,851	2,861	905	1,092	835

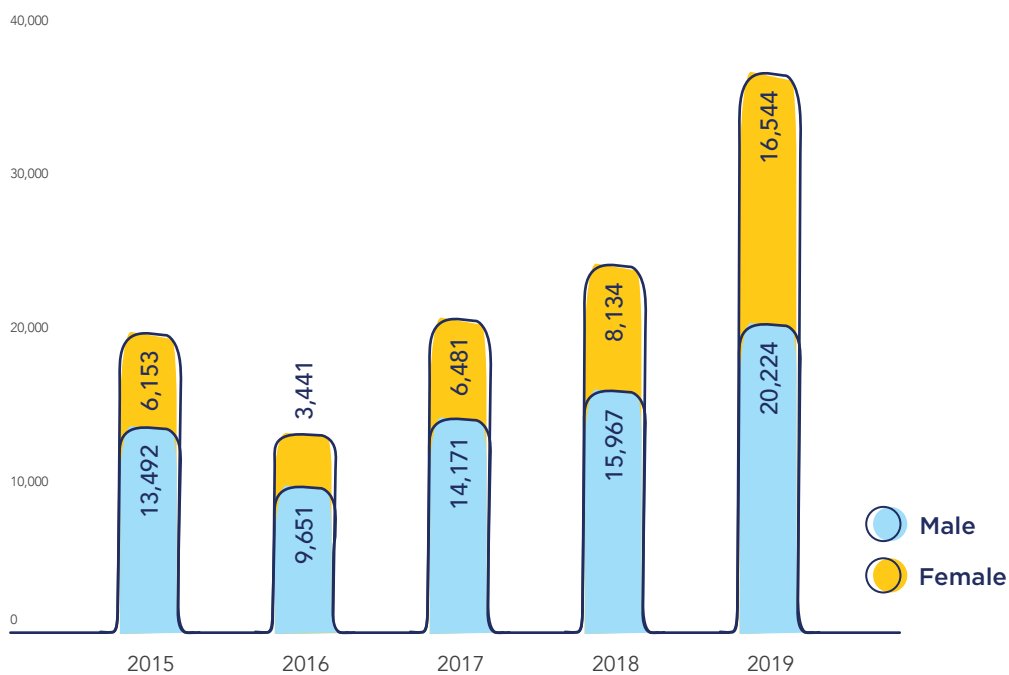


Total Employees, 2015—2019



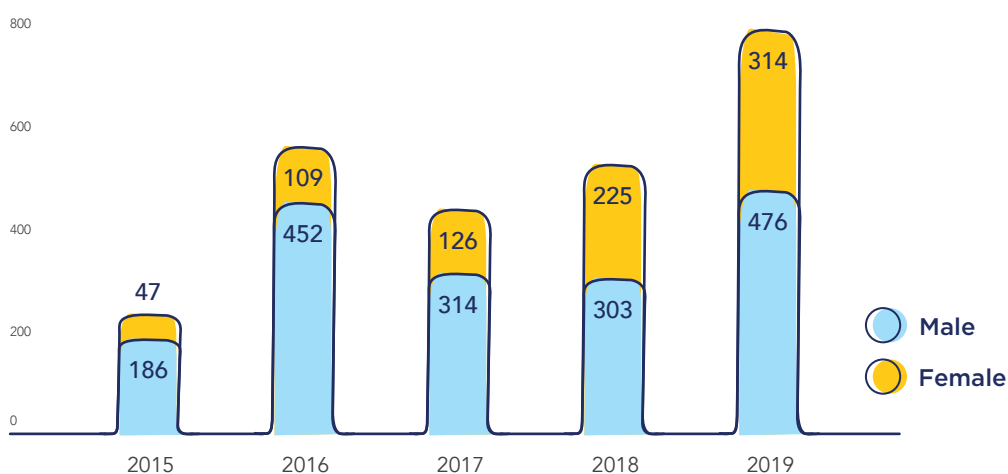
Source: Secretariat of Directorate General

Number of Employees Participation in Training, 2015—2019



Source: Secretariat of Directorate General

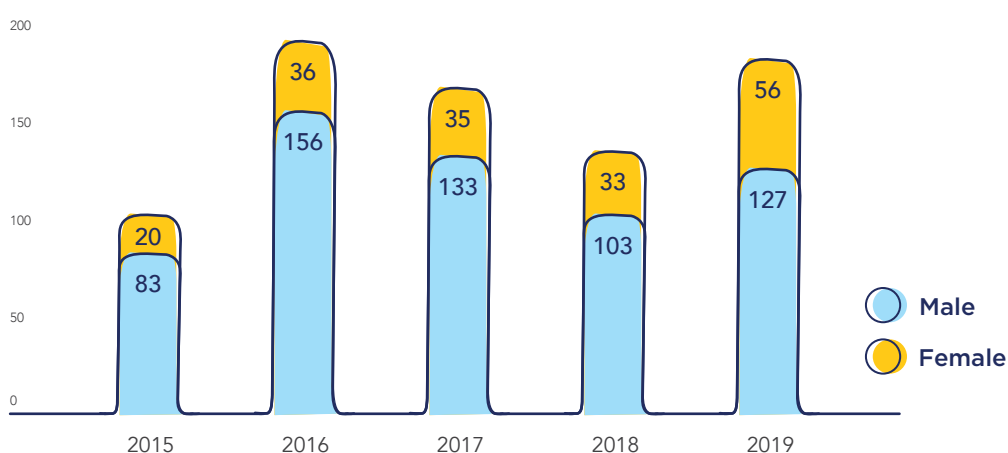
Number of Education Assignment, 2015—2019



Note: The above figures are the number of assignments issued in the respective years, not the number of staffs in education assignment.

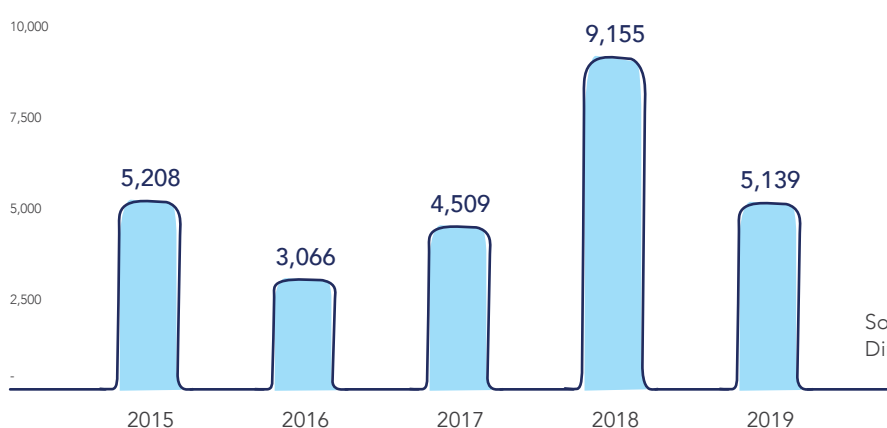
Source: Secretariat of Directorate General

Overseas Short Course, 2015—2019



Source: Secretariat of Directorate General

Number of On-the-Job Training Participants, 2015—2019



Source: Secretariat of Directorate General

OFFICE **INFORMATION**



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Complaint Channels for Code of Conduct & Discipline Violation	221
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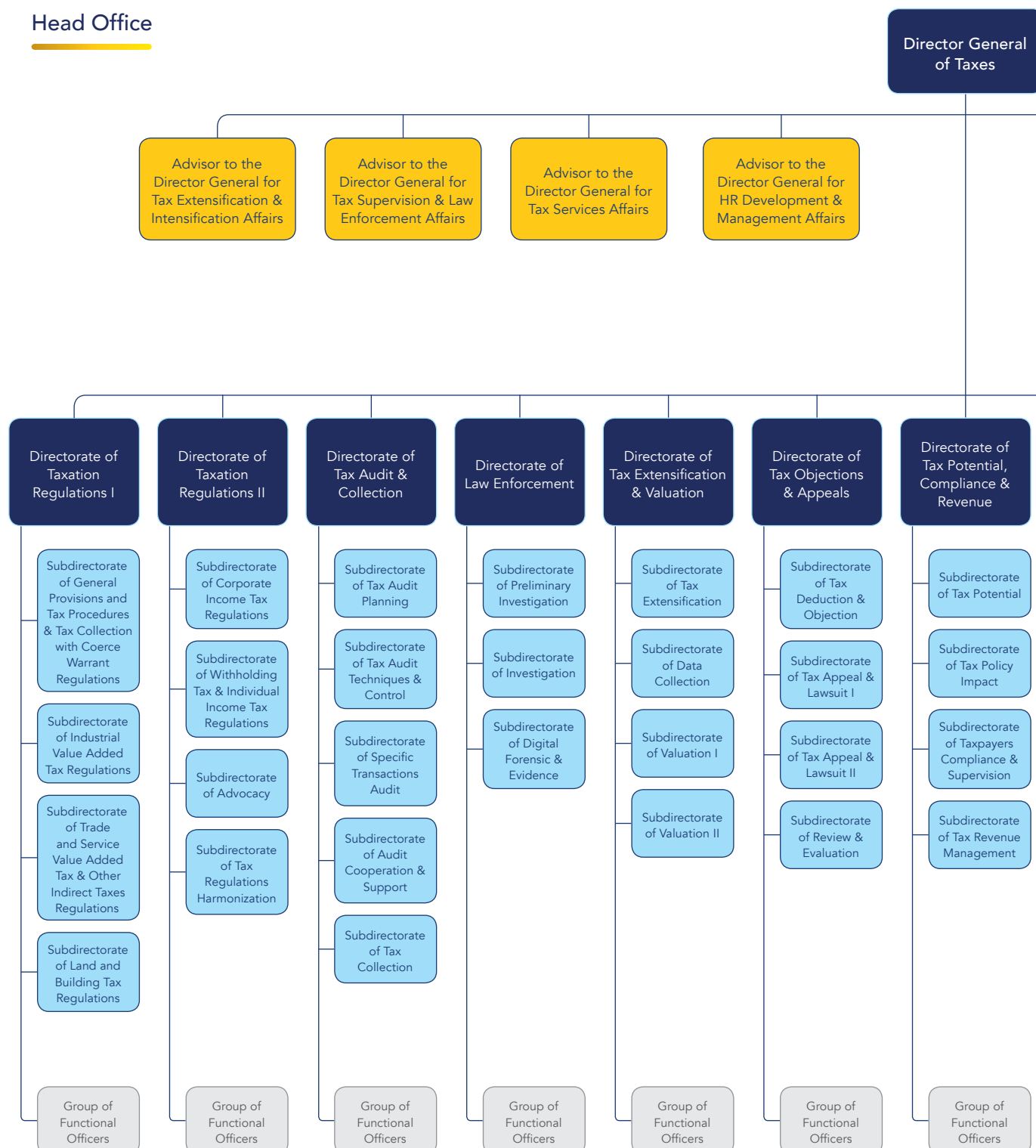
DGT strives to provide services oriented to the taxpayers' needs. **Information technology support is a solution** that offers **convenience and practicality, while also ensuring security** in providing services to **taxpayers**.

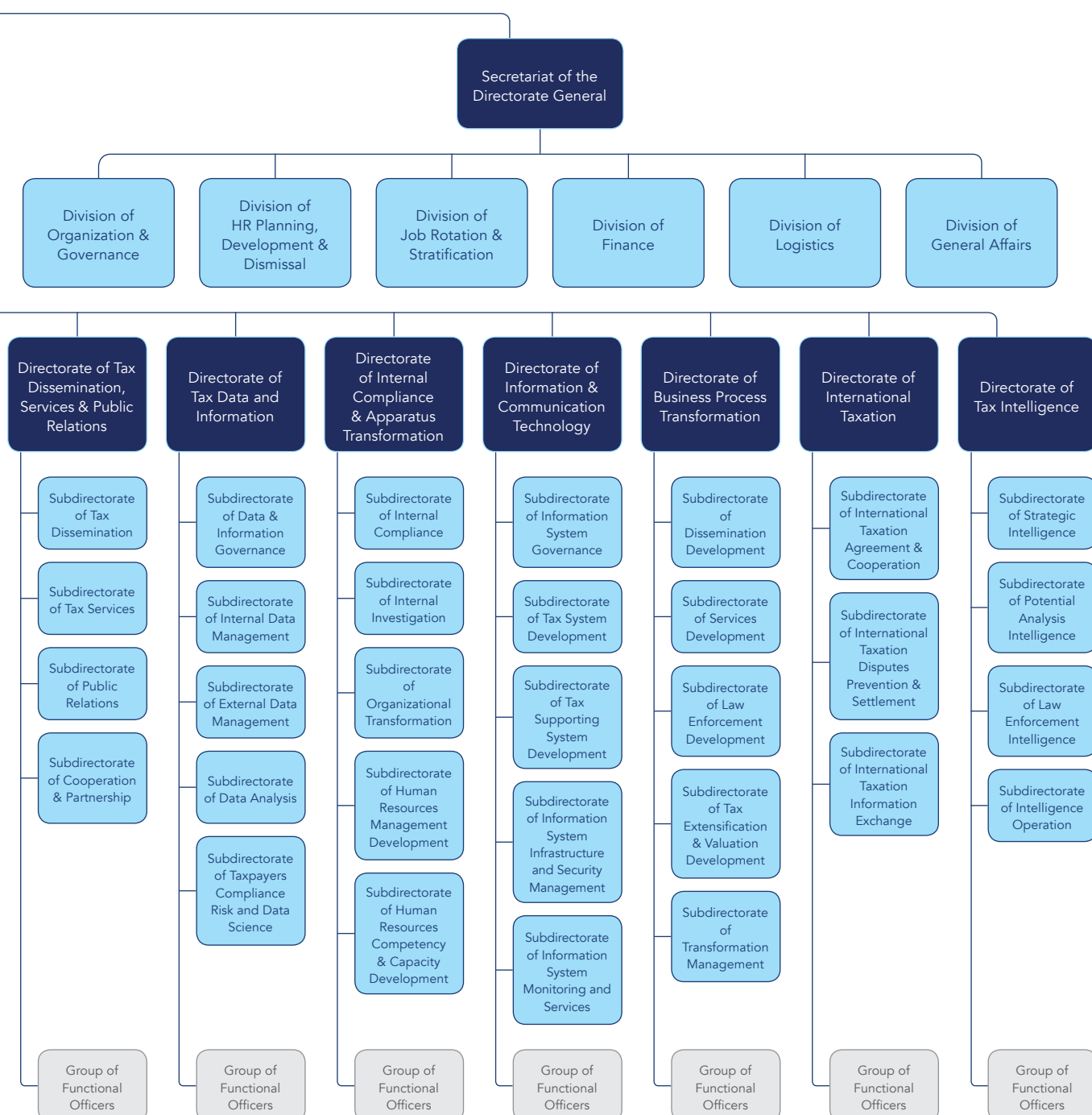




ORGANIZATIONAL STRUCTURE

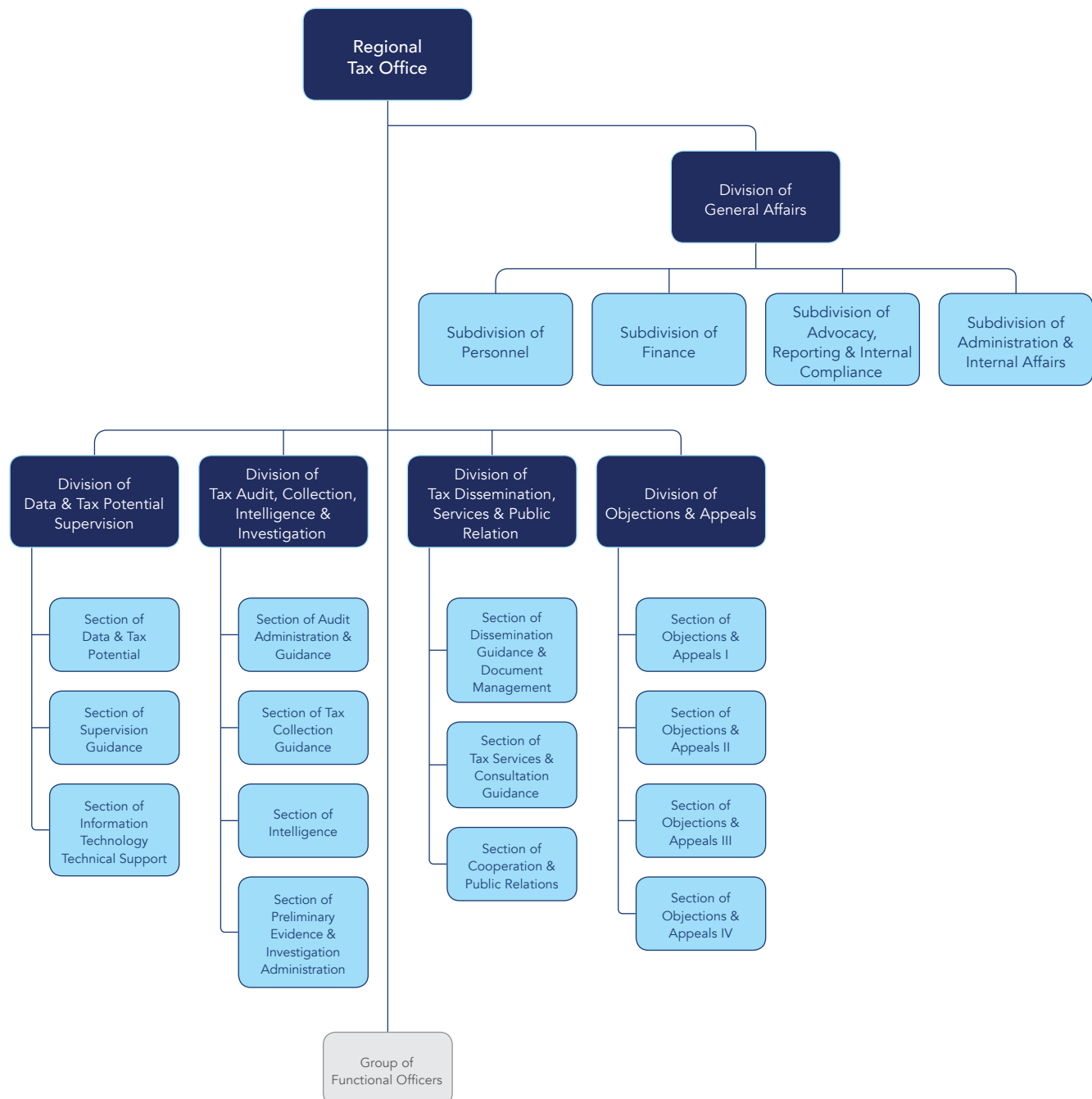
Head Office



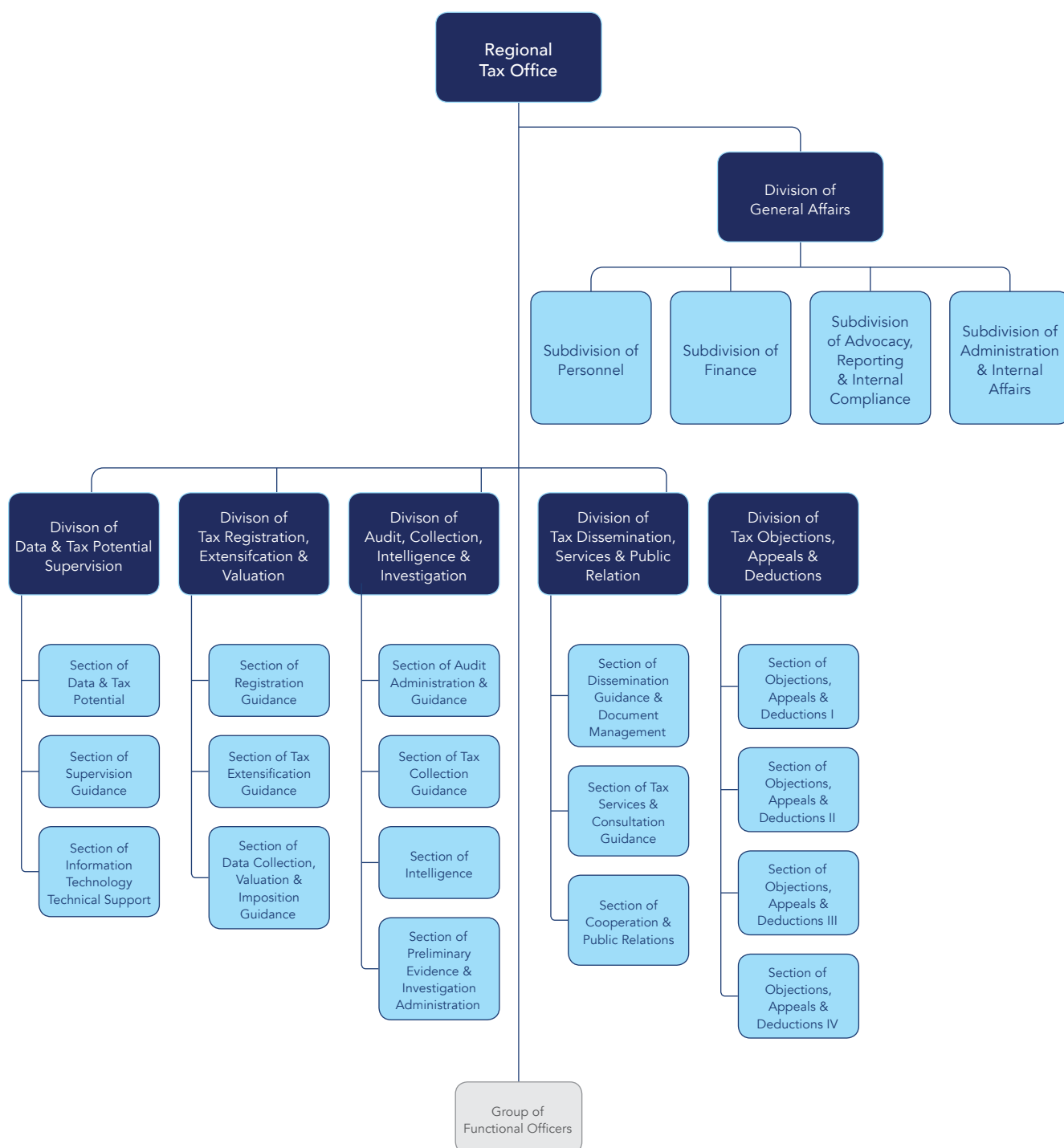




Large Taxpayers Regional Tax Office and Special Jakarta Regional Tax Office

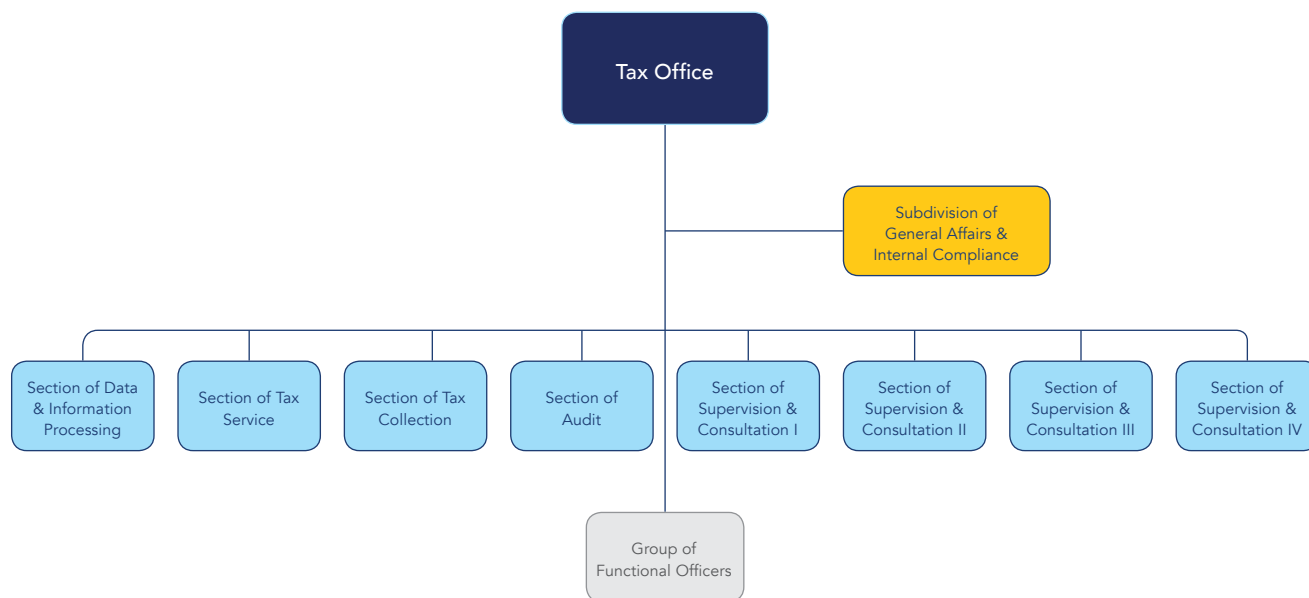


Regional Tax Office in addition to Large Taxpayers Regional Tax Office and Special Jakarta Regional Tax Office

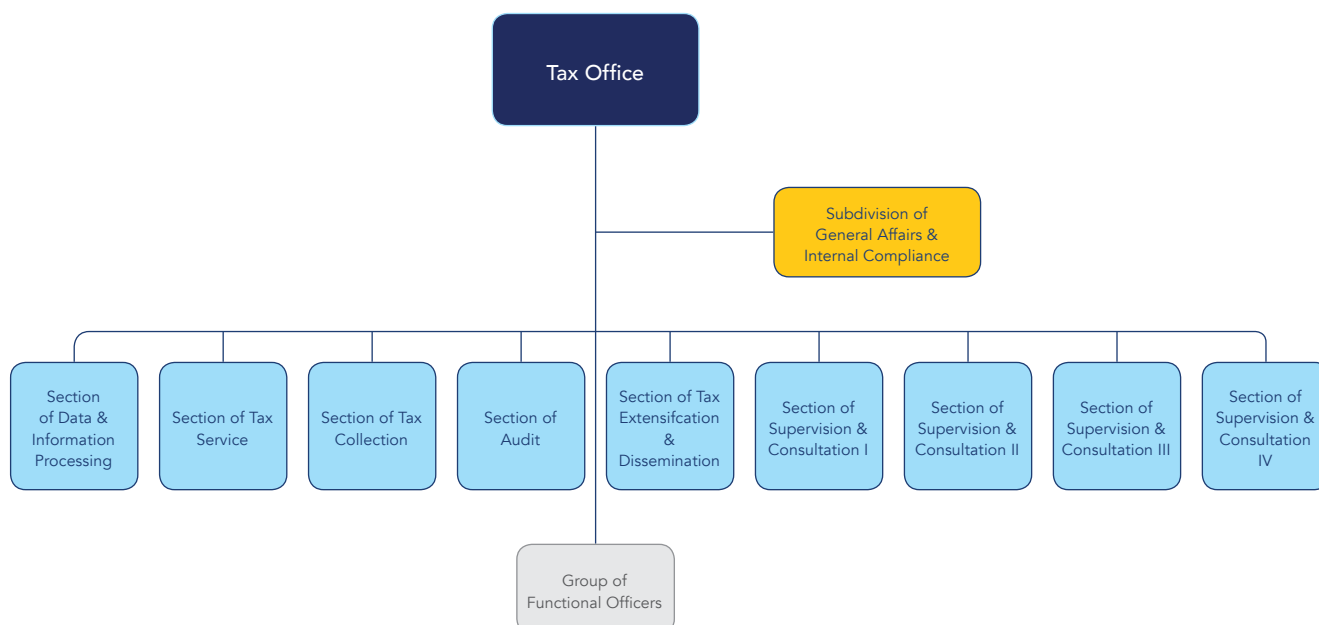




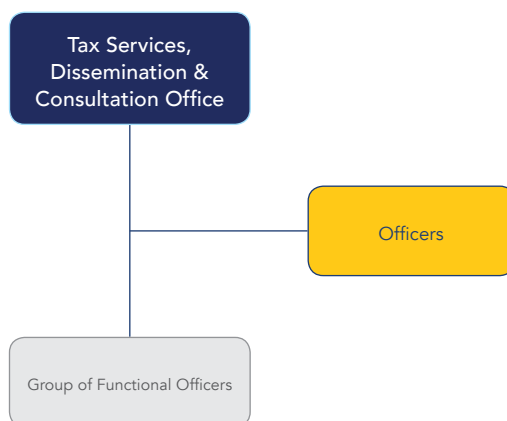
Large Taxpayers Office and Medium Taxpayers Office



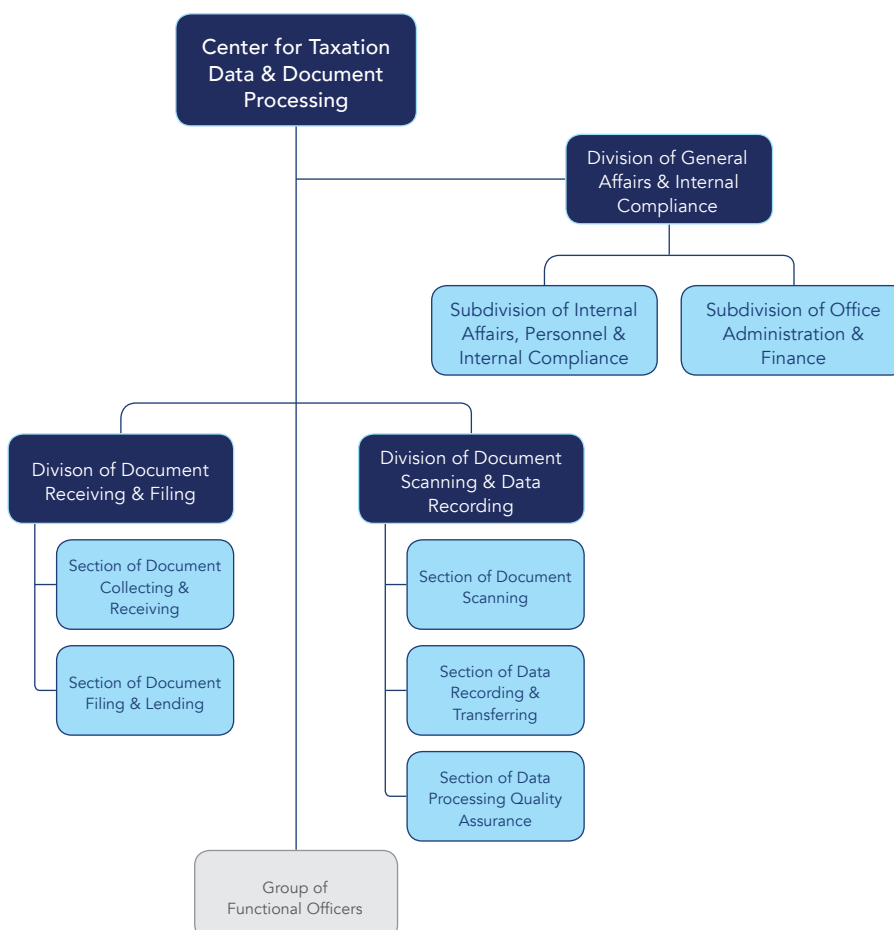
Tax Office



Tax Services, Dissemination, and Consultation Office

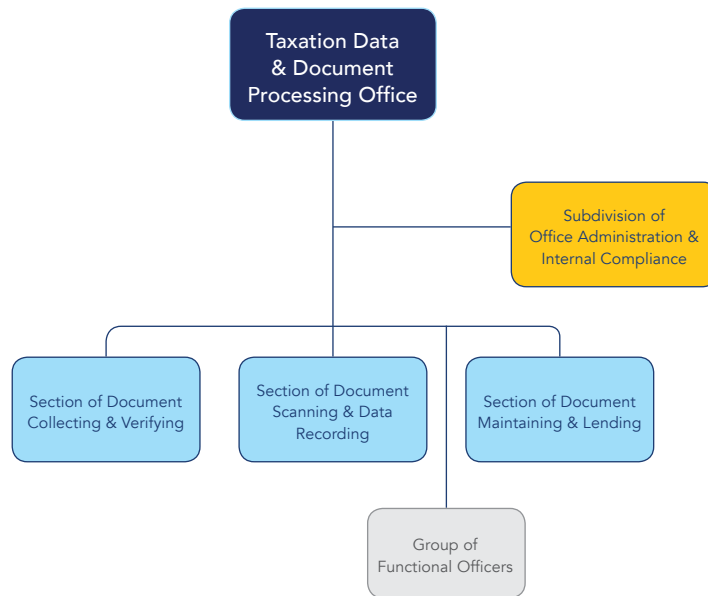


Center for Taxation Data & Document Processing

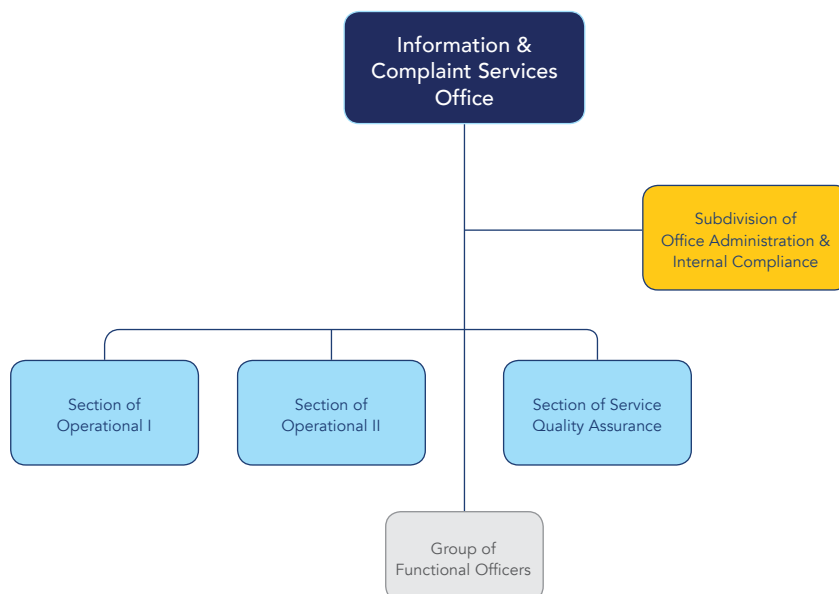




Taxation Data & Document Processing Office



Information & Complaint Services Office



TAX SERVICES COMPLAINT CHANNELS

Channels	Unit in Charge
Kring Pajak: Phone 1500200 Mobile phone (021) 1500200 Faximile (021) 5251245 E-mail pengaduan@pajak.go.id Website pengaduan.pajak.go.id Twitter @kring_pajak Chat service on pajak.go.id	Information and Complaint Services Office (ICSO)
Mail or walk-in to: Directorate of Tax Dissemination, Services, and Public Relations Gedung Mar'ie Muhammad, 16 th Floor Directorate General of Taxes Head Office Jl. Jenderal Gatot Subroto Kavling 40-42 Jakarta 12190	Directorate of Tax Dissemination, Services, and Public Relations
Mail or walk-in to Regional Tax Office/Tax Office/Technical Implementing Units	Regional Tax Office/Tax Office/Technical Implementing Units

COMPLAINT CHANNELS FOR CODE OF CONDUCT AND DISCIPLINE VIOLATION

Channels	Unit in Charge
SIKKA Application Phone (021) 52970777 E-mail kode.etik@pajak.go.id Website pengaduan.pajak.go.id Walk-in to: Directorate of Internal Compliance & Apparatus Transformation Gedung Mar'ie Muhammad, 20 th Floor Directorate General of Taxes Head Office Jl. Jenderal Gatot Subroto Kavling 40-42 Jakarta 12190 Mail to: Directorate General of Taxes or Directorate of Internal Compliance & Apparatus Transformation Mail to head of office	Directorate of Internal Compliance & Apparatus Transformation
Kring Pajak: Phone 1500200 Mobile phone (021) 1500200 E-mail pengaduan@pajak.go.id	Information and Complaint Services Office (ICSO)



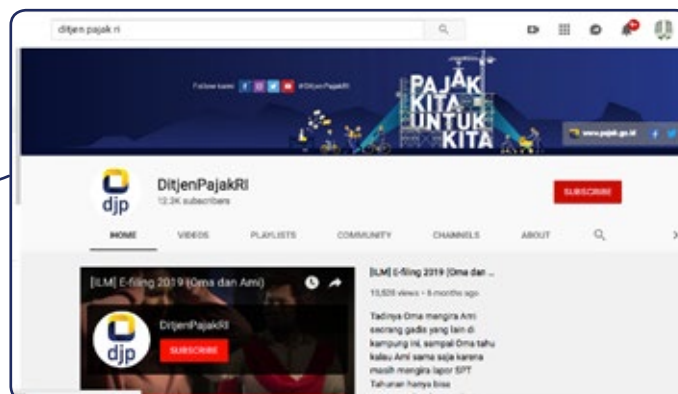
SOCIAL MEDIA



DitjenPajakRI



DitjenPajakRI



@DitjenPajakRI



@ditjenpajakri



OFFICE DIRECTORY

HEAD OFFICE

Gedung Mar'ie Muhammad
Jl. Jenderal Gatot Subroto Kav.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) 79192323, 79192444
Fax. (021) 79192255

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
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Aceh RTO

Gedung Keuangan Negara Gd. B,
Jl. Tgk Chik Ditiro,
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) 28249, 28246, 28060 Fax. (0651) 22145	Aceh Besar TO Jl. Jl. Tgk. H.M Daud Beureueh No.53 Kuta Alam, Banda Aceh 23123 Ph. (0651) 7317032, 7317275 Fax. (0651) 8012779	Lhokseumawe TO Jl. Merdeka No. 146, Banda Sakti, Lhokseumawe 24312 Ph. (0645) 43027, 46565 Fax. (0645) 43191
Meulaboh TO Jl. Imam Bonjol No. 56, Meulaboh Ph. (0655) 7551029 Fax. (0655) 7551026	Bireuen TO Jl. Medan - Banda Aceh, Cot Gapu, Kota Juang, Kab. Bireuen-Aceh 24251 Ph. (0644) 5353054 Fax. (0644) 5353052	Langsa TO Jl. Jend. Ahmad Yani No. 105, Langsa Ph. (0641) 21022, 22765 Fax. (0641) 23691
Tapaktuan TO Jl. T. Ben Mahmud No.26, Lhok Keutapang, Tapaktuan 23718 Ph. (0656) 323598 Fax. (0656) 21049	Subulussalam TO Jl. Teuku Umar No. 63, Subulussalam Selatan, Simpang Kiri, Aceh Ph. (0627) 31525 Fax. (0627) 31757	
Sigli TSDCO Jl. Prof A. Majid Ibrahim Km.114, Tijue Sigli, Aceh Ph. (0653) 7000336 Fax. (0653) 25362	Sabang TSDCO Jl. Tinjau Alam No.6, Aneuk Laot, Sabang, Aceh 23512 Singkil, Aceh 23785 Ph. (0652) 21378 Fax. (0627) 31757	Lhoksukon TSDCO Jl. Medan-Banda Aceh No. 16, Geumata, Lhoksukon, Aceh Utara Telp. (0645) 31720 Faks. (0645) 31720
Calang TSDCO Jl. Pinto Sa Dalam Kuala Meurisi, Calang, Aceh Jaya, Aceh Ph. (0654) 2210243 Fax. (0654) 2210243	Sukamakmur TSDCO Jl. Paduka Yang Mulia Presiden Soekarno, Ujong Fatihah, Nagan Raya, Aceh 23661 Ph. (0655) 7141003 Fax. (0655) 7141003	Takengon TSDCO Jl. KL Yos Sudarso No. 183 Blang Kolak II, Takengon, Aceh 24513 Ph. (0643) 23782 Fax. (0645) 21062
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