

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA
NUMBER 99 /PMK.03/2018

ON

IMPLEMENTATION OF GOVERNMENT REGULATION NUMBER 23 OF 2018 ON
INCOME TAX ON INCOME FROM BUSINESS RECEIVED OR EARNED BY
TAXPAYER WITH CERTAIN GROSS TURNOVER

BY THE BLESSINGS OF ALMIGHTY GOD,

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Considering : that to implement the provisions of Article 3 section (5), Article 8 section (4), and Article 9 section (3) Government Regulation Number 23 of 2018 on Income Tax on Income from Businesses Received or Earned by Taxpayers with Certain Gross Turnover, it is necessary to issue a Regulation of the Minister of Finance on the Implementation of Government Regulation Number 23 of 2018 on Income Tax on Income from Businesses Received or Earned by Taxpayers with Certain Gross Turnovers;

Observing : Government Regulation Number 23 of 2018 on Income Tax on Income from Businesses Received or Earned by Taxpayers with Certain Gross Turnover (State Gazette of the Republic of Indonesia in 2018 Number 89, Supplement to the State Gazette of the Republic of Indonesia Number 6214);

HAS DECIDED:

To issue : REGULATION OF THE MINISTER OF FINANCE NUMBER 99 OF 2018 ON IMPLEMENTATION OF GOVERNMENT REGULATION NUMBER 23 OF 2018 ON INCOME TAX ON INCOME FROM BUSINESS RECEIVED OR EARNED BY TAX PAYER WITH CERTAIN GROSS TURNOVER.

CHAPTER I
GENERAL PROVISIONS

Article 1

In this Ministerial Regulation:

1. Income Tax Law means Law Number 7 of 1983 on Income Tax as amended several times, last by Law Number 36 of 2008 on the Fourth Amendment to Law Number 7 of 1983 on Income Tax.
2. Government Regulation Number 46 of 2013 means Government Regulation Number 46 of 2013 on Income Tax on Income from Businesses Received or Earned by Taxpayers with Certain Gross Turnover.
3. Government Regulation Number 23 of 2018 means Government Regulation Number 23 of 2018 on Income Tax on Income from Businesses Received or Earned by Taxpayers with Certain Gross Turnover.
4. Income Tax based on the General Provisions for Income Tax means Income Tax calculated based on Taxable Income as referred to in Article 16 of the Income Tax Law and multiplied by the rate of Article 17 section (1) point a, Article 17 section (2a), or Article 31E Income Tax Law.
5. Tax Withholder means Taxpayers who are obligated to withhold taxes in accordance with the provisions of legislation in the field of Income Tax.
6. Statement Letter of Income Tax based on Government Regulation Number 23 of 2018, hereinafter referred to as Statement Letter, is a letter issued by the Head of the Tax Office on behalf of the Director General of Taxes which

states that Taxpayers are subject to Income Tax based on Government Regulation Number 23 of 2018.

7. Fiscal Year means a period of 1 (one) calendar year unless the Taxpayer uses a book year that is not the same as the calendar year.
8. Prepaid Income Tax of Article 25 means prepaid of Income Tax in the current Fiscal Year for every month that must be paid by the Taxpayer as referred to in Article 25 of Income Tax Law.

CHAPTER II TAX SUBJECT

Article 2

- (1) Taxpayers with certain gross turnover which is subject to final Income Tax based on Government Regulation Number 23 of 2018 are:
 - a. Individual Taxpayers; and
 - b. Corporate Taxpayers are in the form of cooperatives, *commanditaire vennootschap*, firms, or limited liability companies,
that receive or earn gross turnover which does not exceed Rp4,800,000,000.00 (four billion eight hundred million rupiahs) in 1 (one) Fiscal Year.
- (2) Not including Taxpayers as referred to in section (1) in the event that:
 - a. Taxpayers choose to be subject to Income Tax based on General Provisions for Income;
 - b. Corporate Taxpayers in the form of *commanditaire vennootschap* entities or firms formed by several Taxpayers who have special expertise in delivering similar services with services related to independent personal service;
 - c. Corporate taxpayers obtain income tax facilities based on:

1. Article 31A of Law on Income Tax; or
 2. Government Regulation Number 94 of 2010 on Calculation of Taxable Income and Payment of Income Tax in the Current Year along with changes or substitutes, and
- d. Taxpayers in the form of a Permanent Establishment.
- (2) Services related to independent personal service as referred to in section (2) point b include:
- a. experts who do independent personal service, consisting of lawyers, accountants, architects, doctors, consultants, notaries, *Pejabat Pembuat Akta Tanah (PPAT)*, appraisers, and actuaries;
 - b. musicians, hosts, singers, comedians, movie stars, drama series stars, advertising stars, directors, film crews, photo models, models, drama players and dancers;
 - c. athlete;
 - d. advisors, instructors, trainers, motivators, and moderators;
 - e. author, researcher, and translator;
 - f. advertisement agent;
 - g. project supervisor or project manager;
 - h. intermediary;
 - i. distributor of multilevel marketing or direct sales and other similar activities.
 - j. insurance agent;
 - k. distributor of multilevel marketing or direct sales and other similar activities.

CHAPTER III
PROCEDURES FOR NOTIFICATION OF TAXPAYERS
CHOOSING INCOME TAX BASED ON GENERAL PROVISIONS
OF INCOME TAX

Article 3

- (1) The Taxpayers as referred to in Article 2 section (2) point a, is obligated to submit a written notification to the Director General of Taxes through:

- a. Tax Office where the Taxpayer is registered;
 - b. Tax Counseling and Consultation Office or Micro Tax Office located within the working area of the Tax Office where the center of business of Taxpayer is registered; or
 - c. certain channels determined by the Director General of Taxes.
- (2) The submission of the notification as referred to in section (1) is carried out not later than the end of the Fiscal Year and Taxpayers are subject to Income Tax based on the General Provisions for Income Taxes starting from the next Fiscal Year.
 - (3) For Taxpayers registered since 1 July 2018 until 31 December 2018 ,Taxpayers may be subject to Income Tax based on the General Provisions for Income Taxes starting from the registered Fiscal Year by submitting notification not later than 31 December 2018 or not later than the end of the Fiscal Year registered.
 - (4) Taxpayers registered since 1 January 2019 may be subject to Income Tax based on the General Provisions for Income Tax starting from the registered Fiscal Year by submitting notification when registering.

CHAPTER IV
PROCEDURES FOR PAYMENT, WITHHOLDING,
AND REPORTING

Article 4

- (1) Income tax payable under Government Regulation Number 23 of 2018 is settled by way of:
 - a. paid by Taxpayers with certain gross turnover; or
 - b. withhold by the Tax Withholder who is appointed as the Tax Withholder.
- (2) The payment of Income Tax as referred to in section (1) point a is carried out for each place of business activity.

- (3) The payment of Income Tax as referred to in section (1) point a is carried out every month not later than 15 (fifteen) months after the Tax Period ends.
- (4) The Taxpayer who pay the Income Tax as referred to in section (1) point a is obligated to submit a Periodic Tax Return not later than 20 (twenty) days after the Tax Period ends.
- (5) The Taxpayers who have paid the Income Tax as referred to in section (3) are deemed to have submitted a Periodic Tax Return in accordance with the date of validation of the Number of Government Revenue Transaction stated in the Tax Payment Letter or other administrative means equal to the Tax Payment Letter.
- (6) In the event that the Taxpayer does not have business turnover in a particular month, the Taxpayer is not required to submit a Periodic Tax Return.
- (7) The Tax Withholder as referred to in section (1) point b in the position as buyers or service users withhold Income Tax based on Government Regulation Number 23 of 2018 with a rate of 0.5% (zero point five percent) against Taxpayers who have Statement Letter, with the following conditions:
 - a. carried out for each sales or service transaction that is the object of withholding of Income Tax in accordance with the provisions regulating the withholding of Income Tax; and
 - b. The Taxpayer must submit a photocopy of the Statement Letter to the Tax Withholder.
- (8) The Tax Withholder as referred to in section (1) point b do not withhold Article 22 Income Tax from Taxpayers who have Statement Letter that make transactions:
 - a. import; or
 - b. purchase of goods,and the Taxpayer must submit a photocopy of the Statement Letter to the Tax Withholder.

- (9) The Taxes that have been withhold as referred to in section (7) are paid not later than on the date 10 th (tenth) on the next months after the Tax Period ends using a Tax Payment Letter or other administrative means equated with a Tax Payment Letter that filled in the name of Taxpayers are withhold and signed by Tax Withholder.
- (10) The Tax Payment Letter as referred to in section (9) is proof of withhold of Income Taxes and must be given by the Tax Withholder to the Taxpayer who is withhold.
- (11) The Tax Withholder is obligated to submit a Periodic Tax Return for withholding of Income Tax as referred to in section (7) to the Tax Office where the Tax Withholder is registered not later than 20 (twenty) days after the Tax Period ends.

CHAPTER V
PROCEDURES FOR SUBMISSION OF STATEMENT LETTER
APPLICATION AND ISSUANCE

Article 5

- (1) Taxpayer submits a Statement Letter application as referred to in Article 4 section (7) and section (8) to the Director General of Taxes through:
 - a. Tax Office where the taxpayer is registered;
 - b. Tax Counseling and Consultation Office or Micro Tax Office located within the working area of the Tax Office where the Head of Taxpayer is registered; or
 - c. certain channels determined by the Director General of Taxes.
- (2) Taxpayers can be given a Statement Letter as long as they fulfill the following matters:
 - a. the application is signed by the Taxpayer, or in the event that the application is signed not by a Taxpayer, it must be accompanied by a Special Power of Attorney as referred to in Article 32 of Law Number 6 of 1983 on General Provisions and Tax

Procedures as amended several times, last by Law Number 16 of 2009;

- b. has submitted the Annual Income Tax Return for the last Fiscal Year which has become its obligation in accordance with the provisions of the legislation in the field of taxation; and
 - c. meet the criteria of the Tax Subject as referred to in Article 2.
- (3) The obligation to submit the Annual Income Tax Return as referred to in section (2) point b is omitted for:
- a. Newly registered Taxpayers; or
 - b. Taxpayers that do not have the obligation to submit the latest Annual Income Tax Returns.

Article 6

- (1) For a Statement Letter application as referred to in Article 5 section (1), the Head of the Tax Office on behalf of the Director General of Taxes issues:
- a. Statement Letter; or
 - b. letter of rejection of Statement Letter application, within a maximum period of 3 (three) work days after the application is received.
- (2) In the event that the period as referred to in section (1) has passed, the application is deemed accepted and the Head of the Tax Office issues a Statement Letter within 1 (one) work day after the period as referred to in section (1) has passed.
- (3) In the event that to the Taxpayer is issued a rejection letter as referred to in section (1) point b, the Taxpayer may re-submit the application as long as it meets the requirements.

Article 7

The Statement Letter is valid from the date of issuance up to the period as regulated in Article 5 of Government Regulation Number 23 of 2018, except:

- a. Taxpayers submit notifications choosing to be subject to Income Tax based on General Income Tax Provisions; and/or
- b. Taxpayers do not meet the criteria as tax subject to Income Tax based on Government Regulation Number 23 of 2018.

Article 8

- (1) The Head of the Tax Office on behalf of the Director General of Taxes can issue cancellations or revocation of Statement Letter that has been issued in the event that based on the research, it is found data that Taxpayers do not meet the criteria as Taxpayers who are subject to Income Tax based on Government Regulation Number 23 of 2018.
- (2) The procedure for cancellation or revocation of the Statement Letter as referred to in section (1) is further regulated by Regulation of Director General of Taxes.

CHAPTER VI

PREPAID INCOME TAX OF CURRENT FISCAL YEAR

Article 9

- (1) For Taxpayers who:
 - a. choose to be subject to Income Tax based on the General Provisions for Income Tax as referred to in Article 2 section (2) point a;
 - b. the gross turnover of Taxpayers has exceeded the amount of Rp4,800,000,000.00 (four billion eight hundred million rupiahs) on a Fiscal Year; or
 - c. has passed a certain period of time as referred to in Article 5 of Government Regulation Number 23 of 2018,are obligated to pay Prepaid Income Tax of Article 25 starting from the first Fiscal Year Taxpayers choose to be subject to Income Tax based on General Provisions for Income Tax.

- (2) The amount of Prepaid Income Tax of Article 25 for the first Fiscal Year Taxpayers choose to be subject to Income Tax based on the General Provisions for Income Tax as follows:
- a. for Taxpayers as referred to in Article 25 section (7) point b and point c of Law on Income Tax, the amount of the prepaid tax is in accordance with the amount of the prepaid tax for the Taxpayer;
 - b. for Taxpayers other than Taxpayers as referred to in point a, the calculation of the amount of prepaid tax is applied as a new Taxpayer,
- in accordance with the provisions in the Minister of Finance Regulation on the calculation of the amount of prepaid income tax in the current fiscal year that must be paid by new Taxpayers, banks, leasing with option rights, state-owned enterprises, regionally owned enterprises, stock exchange taxpayers, and Other taxpayers who are based on the provisions are required to make periodic financial reports including certain individual taxpayers.

CHAPTER VII TRANSITIONAL PROVISIONS

Article 10

At the time this Ministerial Regulation comes into force:

1. Taxpayers that from the beginning of Fiscal Year 2018 to 30 June 2018 do not meet the requirements to carry out tax obligations based on Government Regulation Number 46 of 2013, but since 1 July 2018 eligible as Taxpayers that are subject to final Income Tax based on Government Regulation Number 23 of 2018, Taxpayers may choose to be subject to Income Tax based on the General Provisions for Income Tax starting in Fiscal Year 2018 as long as the Taxpayer submits a written notification as referred to in Article 3 section (1) not later than 31 December 2018.

2. For Taxpayers who have been issued a notice of tax exemption or legalization of a notice of tax exemption based on Government Regulation Number 46 of 2013 along with its implementing regulations and have [paid](#) Income Tax and can submit proof of payment of Income Tax, the following provisions apply:
 - a. notice of tax exemption or legalization of the notice of tax exemption is equalized with a Statement Letter as referred to in this Ministerial Regulation, and is valid until the end of Fiscal Year 2018; and
 - b. The Tax Withholder does not withhold income tax.
3. For Taxpayers who have been issued a notice of tax exemption or legalization of the notice of tax exemption based on Government Regulation Number 46 of 2013 along with its implementing regulations but cannot submit proof of payment of Income Tax, the following provisions apply:
 - a. notice of tax exemption or legalization of the notice of tax exemption is equalized with a Statement Letter as referred to in this Ministerial Regulation, and is valid until the end of the 2018 Fiscal Year; and
 - b. The Tax Withholder deducts or collects income tax.
4. Statement Letter of Income Tax based on Government Regulation Number 23 of 2018 which has been issued since Government Regulation Number 23 of 2018 comes into force until before this Ministerial Regulation comes into force:
 - a. declared to remain valid and equalized with a Statement Letter as referred to in this Ministerial Regulation; and
 - b. The Head of the Tax Office on behalf of the Director General of Taxes reissues the Statement Letter in accordance with the provisions of this Ministerial Regulation.

CHAPTER VIII
CLOSING PROVISIONS

Article 11

The forms of the document are:

- a. notification of Taxpayers choosing to be subject to Income Tax based on the General Provisions for Income Tax as referred to in Article 3;
- b. Statement Letter application as referred to in Article 5;
and
- a. Statement Letter and letter of rejection of Statement Letter application as referred to in Article 6,

made using the format in accordance with the examples listed in the Annex which is an integral part of this Ministerial Regulation.

Article 12

At the time this Ministerial Regulation comes into force, Regulation of the Minister of Finance Number 107/PMK.011/2013 on Procedures for Calculating, Payment and Reporting on Income Tax on Income from Businesses Received or Earned by Taxpayers with Certain Gross Turnover (State Bulletin of the Republic of Indonesia of 2013 Number 984), repealed and declared ineffective.

Article 13

This Ministerial Regulation comes into force on the date of its promulgation.

In order that every person may know hereof, it is ordered to promulgate this Ministerial Regulation by its placement in the State Bulletin of the Republic of Indonesia.

Issued in Jakarta
on 24 August 2018

MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA,

signed

SRI MULYANI INDRAWATI

Promulgated in Jakarta
on 27 August 2018

DIRECTOR GENERAL OF LEGISLATION
MINISTRY OF LAW AND HUMAN RIGHT
OF THE REPUBLIC OF INDONESIA,

signed

WIDODO EKATJAHJANA

STATE BULLETIN OF THE REPUBLIC OF INDONESIA OF 2018 NUMBER 1146

Jakarta, 27 November 2019

Has been translated as an Official Translation
on behalf of Minister of Law and Human Rights
of the Republic of Indonesia

DIRECTOR GENERAL OF LEGISLATION,



The image shows a circular official stamp of the Director General of Legislation, Ministry of Law and Human Rights, Republic of Indonesia. The stamp contains the text 'DIREKTUR JENDERAL LEGISLASI' at the top and 'WIDODO EKATJAHJANA' at the bottom. A handwritten signature in black ink is written over the stamp.

ANNEX
TO
REGULATION OF THE MINISTER OF FINANCE OF THE
REPUBLIC OF INDONESIA
NUMBER 99/PMK.03/2018
ON
IMPLEMENTATION OF GOVERNMENT REGULATION NUMBER
23 OF 2018 ON INCOME FROM BUSINESS RECEIVED OR
EARNED BY TAXPAYER WITH CERTAIN GROSS TURNOVER

A. EXAMPLE OF A NOTIFICATION OF TAXPAYERS CHOOSING INCOME TAX
BASED ON GENERAL PROVISIONS OF INCOME TAX

Nomor :⁽¹⁾
Hal : *Pemberitahuan memilih untuk dikenai Pajak
Penghasilan berdasarkan tarif Pasal 17 ayat (1)
huruf a, Pasal 17 ayat (2a), atau Pasal 31E
Undang-Undang Pajak Penghasilan*

*Yth. Direktur Jenderal Pajak
u.p. Kepala Kantor Pelayanan Pajak
.....* ⁽²⁾

Yang bertanda tangan di bawah ini:

Nama :⁽³⁾
NPWP :⁽⁴⁾
Nomor telepon :⁽⁵⁾
Bertindak selaku: Wajib Pajak
 wakil/kuasa*) dari Wajib Pajak
Nama :⁽⁶⁾
NPWP :⁽⁷⁾
Alamat :⁽⁸⁾
Nomor telepon :⁽⁹⁾

*memberitahukan memilih untuk dikenai Pajak Penghasilan berdasarkan tarif
Pasal 17 ayat (1) huruf a, Pasal 17 ayat (2a), atau Pasal 31E Undang-
Undang Pajak Penghasilan.*

Demikian disampaikan.

.....,20.....⁽¹⁰⁾

..... ⁽¹¹⁾

Keterangan:

1. Beri tanda X pada yang sesuai, dalam hal permohonan diajukan oleh Wajib Pajak Orang Pribadi diisi pada Wajib Pajak, atau dalam hal diajukan oleh Wajib Pajak Badan diisi pada Wakil/Kuasa dari Wajib Pajak
2. *) coret salah satu

Filling Instructions

- Number (1) : Fill it with Number of Taxpayer Letter.
- Number (2) : Fill it with Name of Tax Office where the Taxpayer is registered.
- Number (3) : Fill it with Name of a person who signs the notification letter.
- Number (4) : Fill it with Taxpayer Identification Number of a person who signs the notification letter.
- Number (5) : Fill it with phone number of a person who signs the notification letter.
- Number (6) : Fill it with Name of Taxpayer if the person who signs is proxy of the Taxpayer.
- Number (7) : Fill it with Taxpayer Identification Number if the person who signs is proxy of the Tax payer .
- Number (8) : Fill it with Address of Taxpayer if the person who signs is proxy of Taxpayer.
- Number (9) : Fill it with phone Number of Taxpayer if the person who signs is proxy of the Taxpayer.
- Number (10) : Fill it with Place and date when the notification letter is written.
- Number (11) : Fill it with Signature and name of Taxpayer/proxy.

B. EXAMPLE OF A STATEMENT LETTER APPLICATION

Nomor :(1)
Hal : *Permohonan Surat Keterangan Memenuhi
Kriteria Sebagai Wajib Pajak Berdasarkan
Peraturan Pemerintah Nomor 23 Tahun 2018.*

*Yth. Direktur Jenderal Pajak
u.p. Kepala Kantor Pelayanan Pajak
..... (2)*

Yang bertanda tangan di bawah ini:

Nama :(3)
NPWP :(4)
Alamat :(5)
Nomor telepon :(6)

Bertindak selaku Wajib Pajak
 wakil/kuasa*) dari Wajib Pajak

Nama :(7)
NPWP :(8)
Alamat :(9)
Nomor telepon :(10)

mengajukan permohonan untuk memperoleh Surat Keterangan karena memenuhi kriteria sebagai Wajib Pajak berdasarkan Peraturan Pemerintah Nomor 23 Tahun 2018.

Demikian permohonan ini kami sampaikan.

.....,20.....(11)

..... (12)

Keterangan:

1. *Beri tanda X pada yang sesuai, dalam hal permohonan diajukan oleh Wajib Pajak Orang Pribadi diisi pada Wajib Pajak, atau dalam hal diajukan oleh Wajib Pajak Badan diisi pada Wakil/Kuasa dari Wajib Pajak*
2. **) coret salah satu*

Filling Instructions

- Number (1) : Fill it with Number of Taxpayer letter.
- Number (2) : Fill it with Name of Tax Office where the Taxpayer is registered.
- Number (3) : Fill it with Name of a person who signs the notification letter.
- Number (4) : Fill it with Taxpayer Identification Number of a person who signs the notification letter.
- Number (5) : Fill it with Address of a person who signs the notification letter.
- Number (6) : Fill it with phone Number of person who signs the notification letter.
- Number (7) : Fill it with Name of Taxpayer if the person who signs is proxy of Taxpayer.
- Number (8) : Fill it with Taxpayer Identification Number of Taxpayer if the person who signs is proxy of Taxpayer.
- Number (9) : Fill it with Address of Taxpayer if the person who signs is proxy of the Taxpayer.
- Number (10) : Fill it with phone Number of Taxpayer if the person who signs is proxy of the Taxpayer.
- Number (11) : Fill it with Place and date when the notification is written.
- Number (12) : Fill it with Signature and name of Taxpayer/proxy.

C. EXAMPLE OF A STATEMENT LETTER



KEMENTERIAN KEUANGAN REPUBLIK INDONESIA
DIREKTORAT JENDERAL PAJAK
KANTOR WILAYAH DJP (1)
KANTOR PELAYANAN PAJAK (2)

**SURAT KETERANGAN MEMENUHI KRITERIA SEBAGAI WAJIB PAJAK
BERDASARKAN PERATURAN PEMERINTAH NOMOR 23 TAHUN 2018**

Nomor : KET- ... /PP23/WPJ ... /KP ... /20... (3)

Direktur Jenderal Pajak menerangkan bahwa Wajib Pajak:

Nama :(4)
NPWP :(5)
Alamat :(6)

memiliki peredaran bruto tertentu berdasarkan Peraturan Pemerintah Nomor 23 Tahun 2018 tentang Pajak Penghasilan atas Penghasilan dari Usaha yang Diterima atau Diperoleh Wajib Pajak yang Memiliki Peredaran Bruto Tertentu (PP 23/2018).

Atas penghasilan yang dikenai Pajak Penghasilan berdasarkan PP 23/2018 yang merupakan objek pemotongan atau pemungutan Pajak Penghasilan yang tidak bersifat final, dilakukan pemotongan atau pemungutan Pajak Penghasilan bersifat final sebesar 0,5% (nol koma lima persen) dari jumlah peredaran bruto.

Surat Keterangan ini berlaku sampai dengan tanggal.....(7)
kecuali:

- a. Penghasilan dari usaha yang diterima atau diperoleh Wajib Pajak telah melebihi Rp4.800.000.000,00 (empat miliar delapan ratus juta rupiah); atau
- b. Wajib Pajak memilih atas penghasilan yang diterima atau diperoleh dihitung berdasarkan tarif Pasal 17 ayat (1) huruf a, Pasal 17 ayat (2a), atau Pasal 31E Undang-Undang Pajak Penghasilan.



.....,20....(8)
a.n. Direktur Jenderal Pajak
Kepala Kantor

.....(9)
NIP

Filling Instructions

- Number (1) : Fill it with Name of Regional Office of Directorate General of Taxes.
- Number (2) : Fill it with Name of Tax Office where the Taxpayer is registered.
- Number (3) : Fill it with number of Statement Letter.
- Number (4) : Fill it with Name of Taxpayer.
- Number (5) : Fill it with Taxpayer Identification Number.
- Number (6) : Fill it with Address of Taxpayer.
- Number (7) : Fill it with of Fiscal Year end-date in accordance with Article 5 section (1) of Government Regulation 23/2018 or Fiscal Year 2018 end-date as referred to in Article 10 of Government Regulation 23/2018.
- Number (8) : Fill it with Place and date when the notification letter is written.
- Number (9) : Fill it with Name and Employee Identification Number of the Head of Tax Office where the Taxpayer is registered.

D. EXAMPLE OF A LETTER OF REJECTION OF STATEMENT LETTER APPLICATION



KEMENTERIAN KEUANGAN REPUBLIK INDONESIA
DIREKTORAT JENDERAL PAJAK
KANTOR WILAYAH DJP (1)
KANTOR PELAYANAN PAJAK (2)

Nomor : S-...../WPJ.... /KP...../20.....(3)

Hal : Penolakan Permohonan Surat Keterangan Memenuhi Kriteria Sebagai Wajib Pajak Berdasarkan Peraturan Pemerintah Nomor 23 Tahun 2018.

Yth..... (4)

Menindaklanjuti permohonan Saudara Nomor(5) tanggal(6) yang diterima pada tanggal20...(7) atas nama Wajib Pajak:

Nama :(8)

NPWP :(9)

Alamat :(10)

ditolak, dengan alasan:

- Bukan Subjek Pajak Peraturan Pemerintah Nomor 23 Tahun 2018;
- Telah memilih dikenai Pajak Penghasilan ketentuan umum Pasal 17 ayat (1) huruf a, Pasal 17 ayat (2a), atau Pasal 31E Undang-Undang Pajak Penghasilan;
- Peredaran bruto Tahun Pajak sebelumnya telah melebihi Rp4.800.000.000,00; atau
- Belum menyampaikan SPT Tahunan PPh. *)

Demikian untuk dimaklumi.

.....,20....(11)
a.n. Direktur Jenderal Pajak
Kepala Kantor



.....(12)
NIP

*) bagi Wajib Pajak yang memiliki kewajiban menyampaikan SPT Tahunan PPh

Filling Direction

- Number (1) : Fill it with Name of Regional Office of Directorate General of Taxes.
- Number (2) : Fill it with Name of Tax Office where the Taxpayer is registered.
- Number (3) : Fill it with number of Statement Letter.
- Number (4) : Fill it with Name of Taxpayer that propose Statement Letter.
- Number (5) : Fill it with Number of Statement Letter application.
- Number (6) : Fill it with Date of Statement Letter application.
- Number (7) : Fill it with Date when the Statement Letter received by Tax Office.
- Number (8) : Fill it with Name of Taxpayer.
- Number (9) : Fill it with Taxpayer Identification Number.
- Number (10) : Fill it with Address of Taxpayer .
- Number (11) : Fill it with Place and date when letter of rejection of Statement Letter application written.
- Number (12) : Fill it with Name and Employee Identification Number of the Head of Tax Office where the Taxpayer is registered.

MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA,

signed

SRI MULYANI INDRAWATI