REGULATION OF THE DIRECTOR GENERAL OF TAXES NUMBER PER-05/PJ/2022

ABOUT

FORM AND CONTENT OF CALCULATION NOTES, TAX ASSESSMENT LETTER, AND TAX BILLING LETTER

DIRECTOR GENERAL OF TAXES,

Weigh

a. that in order to provide justice and legal certainty in the issuance of Tax Assessment Letters and Tax Collection Letters, as well as to adjust the provisions for the issuance of Tax Assessment Letters and Tax Collection Letters based on changes or new arrangements in Law Number 7 of 2021 concerning Harmonization of Tax Regulations, it is necessary to re-regulate provisions for the form and content of the calculation memorandum, Tax Assessment Letter, and Tax Collection Letter;

b. that based on the considerations as referred to in letter a and to implement the provisions of Article 15 of Regulation of the Minister of Finance Number 145/PMK.03/2012 concerning Procedures for Issuance of Tax Assessment Letters and Tax Collection Letters as amended several times, the latest by Regulation of the Minister of Finance Number 18/PMK 03/2021 concerning the Implementation of Law Number 11 of 2020 concerning Job Creation in the Field of Income Tax, Value Added Tax and Sales Tax on Luxury Goods, as well as General Provisions and Tax Procedures, it is necessary to stipulate a Regulation of the Director General of Taxes concerning the Form and Content of Memorandum of Understanding Calculations, Tax Assessment Letters, and Tax Collection Letters.

Remember

1. Regulation of the Minister of Finance Number 145/PMK.03/2012 concerning Procedures for Issuing Tax Assessment Letters and Tax Collection Letters (State Gazette of the Republic of Indonesia Year 2012 Number 902) as amended several times, most recently by Regulation of the Minister of Finance Number 18/PMK.03/2021 concerning the Implementation of Law Number 11 of 2020 concerning Job Creation in the Field of Income Tax, Value Added Tax and Sales Tax on Luxury Goods, as well as General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia of 2021 Number 153);
2. Regulation of the Minister of Finance Number 118/PMK.01/2021 concerning the Organization and Work Procedure of the Ministry of Finance (State Gazette of the Republic of Indonesia of 2021 Number 1031).

DECIDE:

Set

REGULATION OF THE DIRECTOR GENERAL OF TAX REGARDING THE FORM AND CONTENT OF CALCULATION NOTES, TAX ASSESSMENT LETTER, AND TAX BILLING LETTER.

article 1

In this Regulation of the Director General, what is meant by:

1. Underpaid Tax Assessment is a tax assessment letter that determines the amount of the tax principal, the amount of tax credit, the amount of the underpayment of the tax principal, the amount of administrative sanctions, and the amount of tax still to be paid.
2. Additional Underpayment Tax Assessment Letter is a tax assessment letter that determines the additional tax amount that has been determined.
3. Zero Tax Assessment Letter is a tax assessment letter that determines the principal amount of tax is equal to the amount of tax credit or unpaid tax and no tax credit.
4. Tax Assessment Letter Overpaid is a tax assessment letter that determines the amount of tax overpayment because the amount of tax credit is greater than the tax payable or should not be payable.
5. Tax Collection Letter is a letter to collect tax and/or administrative sanctions in the form of interest and/or fines.

Section 2

Provisions regarding the form, type, code, and size of the form:

1. accounting notes;
2. Underpaid Tax Assessment Letter;
3. Additional Underpayment Tax Assessment Letter;
4. Overpaid Tax Assessment Letter;
5. Zero Tax Assessment Letter;
6. Tax bill; and/or
7. counting notes supervision sheet, Decision Letter

for Income Tax, Value Added Tax, Sales Tax on Luxury Goods, and Stamp Duty, are listed in the Appendix which is an integral part of this Regulation of the Director General.

Article 3

At the time this Regulation of the Director General comes into force, the Regulation of the Director General of Taxes Number PER-14/PJ/2021 concerning the Form and Contents of the Memorandum of Calculation, the Form and Content of the Tax Assessment Letter and the Form and Content of the Tax Collection Letter shall be revoked and declared invalid.

Article 4

This Regulation of the Director General shall come into force on the date of stipulation.

Set in Jakarta
on May 24, 2022
DIRECTOR GENERAL OF TAXES,
ttd.
SURYO UTOMO