



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF
REGULATION OF THE MINISTER OF FINANCE
NUMBER 82/PMK. 03/2011

CONCERNING

AMENDMENT ON REGULATION OF THE MINISTER OF FINANCE NUMBER
199/PMK.03/2007
CONCERNING PROCEDURE ON TAX AUDIT

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE,

- Considering
- a. that in order to uphold legal certainty and justice to Tax Payers on the implementation of tax audit, it is necessary to conduct adjustment on the provision concerning procedure of tax investigation as regulated in Regulation of the Minister of Finance Number 199/PMK.03/2007 concerning Procedure of Tax Audit;
 - b. That based on consideration as referred in letter a, it is necessary to stipulate Regulation of the Minister of Finance concerning Changes on Regulation of the Minister of Finance Number 199/PMK.03/2007 concerning Tax Audit Procedure.
- In View of
- 1. Act Number 6 Year 1983 concerning General Provisions and Procedures for Taxation (State Gazette of the Republic of Indonesia Year 1983 Number 49, Supplement to State Gazette of the Republic of Indonesia Number 3262) as several times amended most recently by Act Number 16 Year 2009 (State Gazette of the Republic of Indonesia Year 2009 Number 62, Supplement to State Gazette of the Republic of Indonesia Number 4999);
 - 2. Government Regulation Number 80 Year 2007 concerning Procedure on Implementing Tax Rights and Obligation Based on Act Number 6 Year 1983 concerning General Provisions and Taxation Procedure as several times amended most recently by Act Number 28 Year 2007 (State Gazette of the Republic of Indonesia Year 2009 Number 32, Supplement to State Gazette of the Republic of Indonesia Number 4981);



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3. Presidential Decree Number 56/P Year 2010;
4. Regulation of the Minister of Finance Number 199/PMK.03/2007 concerning Procedures on Tax Audit.

DECIDES:

To stipulate

: REGULATION OF THE MINISTER OF FINANCE CONCERNING AMENDMENT ON REGULATION OF THE MINISTER OF FINANCES NUMBER 199/PMK.03/2007 CONCERNING TAX AUDIT PROCEDURE.

Article 1

A number of provisions on Regulation of the Minister of Finance Number 199/PMK.03/2007 concerning Tax Audit Procedure is amended as follow:

- (1) Provisions of Article 1 item 1, item 11, item 12, item 13, item 17, and item 19 is amended, and provision on item 18 is removed, henceforth Article 1 shall be written like this:

Article 1

In this Regulation of the Minister of Finance, the definition of:

- (1) Act on General Provisions and Taxation Procedure, which henceforth is called as Act on General Provisions and Tax Procedures is Act Number 6 Year 1983 concerning General Provisions and Taxation Procedures as several times amended most recently by Act Number 16 Year 2009 .
- (2) Audit is a series of activities in collecting and managing data, information, and/or evidence based on pre-audit, which is carried out objectively and professionally, based on audit standard to investigate the taxation compliance and/or for other purposes in order to conduct the provisions of taxation regulation.
- (3) Field Audit means Audit conducted at the residence, business location or freelance work, Tax Payers' residence, or other places stipulated by Directorate General of Tax.
- (4) Office Audit is Audit conducted at the office of Directorate General of Tax.
- (5) Tax Auditor is a Government Employee from Directorate General of Tax or experts appointed by the Directorate General of Tax, who is entitled for task, authority, and responsibility to conduct the Audit.



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- (6) Tax Auditor Identification Number is identification number issued by Directorate General of Tax, which provides evidence that the person whose name is written in the identification card as Tax Auditor.
- (7) Audit Order is an order to conduct Audit in order to investigate the compliance of taxation requirements fulfillment and/or for other purposes in order to conduct the provisions of taxation regulation.
- (8) Bookkeeping is a process of taking notes, which is conducted in order to collect financial data and information including wealth, liabilities, capital, income, and cost as well as the total amount of acquisition and delivery cost of goods and services by making balance and loss and profit reports within a period of Tax Year.
- (9) Data that is electronically managed is data in form of electronic files, produced by computer and/or other electronic data processors and is saved in disk, compact disk, tape backup, hard disk, or other electronic file storage.
- (10). Sealing is an activity of attaching a letter seal in order to conduct Audit in those particular places or spaces as well as moving goods and/or stationary goods that is used or is allegedly used as a place or instrument to store books, notes, including data, which is electronically managed and other things that provides hints on business activity or freelance work, or other income sources of the Tax Payers audited.
- (11). Closing Conference, which is henceforth referred to as Final Discussion on Audit Result, is a discussion between Tax Payers and Tax Auditors concerning the audit result written in the Minute of Audit Result Final Discussion, which is signed by the two parties and contains the approved or disapproved revisions.
- (12). Letter of Audit Result Notification is a letter containing Audit result including the audited section, revision value, revision base, temporary calculation of total main tax, and right transfer to Tax Payers to be able to attend the Audit Result Final Discussion.
- (13). Quality Assurance Audit Team is established by the Directorate General of Tax in order to discuss the Audit



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result that has not been agreed upon between the Tax Auditor and Tax Payers in the Audit Result Final Discussion in order to achieve a qualified Audit.

- (14). Audit Work Sheet is a detailed and clear notes made by Tax Auditor concerning the Audit procedures, data, information, and/or collected evidence, investigation, and the conclusion taken related with the Audit implementation.
 - (15). Non-Calculated Taxable Income occurs in a situation when Tax Auditor is not able to make the calculation of taxable income using procedures that is in accordance with the Audit implementation standard.
 - (16). Audit Result Report is report containing Audit implementation and result made by the Tax Auditor in a brief and clear format in accordance with the Audit scope and purposes.
 - (17). Re- Audit is Audit conducted on Tax Payers with letter of tax stipulation from the previous audit concerning tax types and tax period/year.
 - (18). Removed.
 - (19). Audit Questionnaire is a form containing a number of questions and assessment by Tax Payers concerning the Audit implementation.
 - (20). Initial Evidence Audit is Audit conducted in order to obtain initial evidence on alleged criminal acts in taxation.
2. Provision on Article 5 is amended thus it shall be written as follow:

Article 5

- (1) Office Audit to investigate compliance of tax requirements fulfillment is conducted within a period of time not longer than 3 (three) months since the date of Tax Payers, the power of attorney, employee, or adult member of the family come up due to letter of submission in order to conduct Office Audit to the date of Audit Result Report be made.
- (2) Due to particular reasons, the period of time for Office Audit as referred in article (1) can be extended to the period of time of, at maximum, 3 (three) months.



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- (3) Field Audit to investigate compliance of tax requirements fulfillment is conducted within a period of time not longer than 4 (four) months since the date of Tax Payers, the power of attorney, employee, or adult member of the family comes up due to letter of submission in order to conduct Office Audit to the date of Audit Result Report be made.
 - (4) As referred in item (3), due to particular reasons, the period of time for Field Audit as referred in item (3) can be extended to the period of, at maximum, 4 (four) months.
 - (5) In case during the Field Audit to investigate the compliance of tax requirements fulfillment, it is found out that there is an indication of transaction related with transfer pricing and/or other particular transactions suggesting financial transaction manipulation that requires further investigation as well as longer period of investigation, Field Audit period extension as referred in article item (4) can be extended, at maximum, 5 (five) times in accordance with the time required for investigation.
 - (6) In case the period extension for Office Audit as referred in item (2) or period extension for Field Audit as referred in item (4) or item (5) ends, Office Audit or Field Audit shall be completed.
 - (7) In case Audit is carried out because Tax Payers submit proposal of tax overpayment refunds as referred in Article 17B Act of General Provisions and Tax Procedures , the period of Office Audit as referred in item (1) and/or period extension of the Office Audit as referred in item (2), or period extension of Field Audit as referred in item (3) and/or period extension of Field Audit as referred in item (4) or item (5), attention must be paid to the period of the mentioned tax overpayment refunds completion.
 - (8) In case period extension is taken for Office Audit or Field Audit, Tax Auditor must deliver written notification to Tax Payers.
3. Between Article 5 and Article 6, one article is inserted namely Article 5A thus it shall be written as follow:



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Article 5A

- (1) Office Audit or Field Audit is completed by:
 - a. Making brief audit result report;
 - b. Making Audit Result Report as a base for letter of tax stipulation issuance in accordance with taxation regulation; or
 - c. Suggesting Initial Evidence Audit in accordance with taxation regulation.
- (2) Audit Completion by making audit result report as referred in item (1) letter a shall be conducted in case:
 - a. Tax Payers or the power of attorney, employee, or adult member of the Tax Payers' family who is investigated is not found within the Office Audit period as referred in Article 5 item (1) or within the Field Audit period as referred in Article 5 item (3);
 - b. Office Audit or Field Audit conducted based on the proposal of letter of non tax overpayment refunds notification - as referred in Article 17B Act of General Provisions and Tax Procedures, shall be approved by the authorities to go through Initial Evidence Audit; or
 - c. Office Audit or Field Audit on proposal of Tax overpayment refunds as referred in Article 17B Act of General Provisions and Tax Procedures is suspended in case:
 - 1) Tax Payers is subject to Initial Evidence Audit without Investigation but results in the issuance of letter of Tax stipulation;
 - 2) Tax Payers is subject to Initial Evidence Audit without Investigation because Tax Payers reveals his misdeed as referred in Article 8 item (3) Act of General Provisions and Tax Procedures.
 - 3) Tax Payers is subject to Initial Evidence Audit with Investigation but then the investigation is stopped because there is no claim as referred in Article 44B Act of General Provisions and Tax Procedures; or
 - 4) Tax Payers is subject to Initial Evidence Audit with Investigation and received claim as well as



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legal sentence stating that Tax Payers is proven committing criminal acts on taxation.

- (3) The making of Audit Result Report as referred in item (1) letter b shall be conducted in case:
 - a. Tax Payers or the representatives, the power of attorney, employee, or the adult member of the Tax Payers' family subject to Office Audit or Field Audit related to the tax overpayment refunds proposal as referred in Article 17B Act of General Provisions and Tax Procedures is not found within the period of Office Audit as referred in Article 5 item (1) or within the period of Field Office as referred in Article 5 item (3);
 - b. Tax Payers or the representatives, the power of the attorney, employee, or the adult member of the Tax Payers' family subject to Office Audit or Field Audit is found and Audit can be completed within the period of time and within the period extension as referred in Article 5; or
 - c. Tax Payers' representatives, the power of attorney, employee, or the adult member of the Tax Payers' family subject to Office Audit or Field Audit is found but Letter of Audit Result Notification is not completed within the period extension of Office Audit or Field Audit as referred in Article 5 item (6).
 - (4) Letter of Audit Result Notification as referred in item (3) letter c must be completed and submitted within the period of not longer than 7 (seven) days since the date of completion of period extension of Office Audit or the period extension of Field Audit as referred I Article 5 item (6) in order to make the Audit Result Report as referred in item (3).
 - (5) In case Tax Auditor has delivered the Letter of Audit Result Notification within the period of not longer than 1 (one) month before the completion of the Audit period extension as referred in Article 5 item (6), Tax Auditor shall continue the Audit process by making the Audit Result Report.
4. Provision of Article 11 is amended thus it shall be written as follow:



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Article 11

- (1) In case Audit to investigate the tax requirements fulfillment compliance is conducted in the form of Field Audit, Tax Auditor is obliged to:
- a. Deliver letter of audit notification to Tax Payers;
 - b. Provide the Tax Auditor Identification Number and Letter of Audit Order to Tax Payers during the Audit;
 - c. Conduct meeting with the Tax Payers in order to provide explanation concerning:
 - 1) Audit causes and purposes to Tax Payers;
 - 2) Tax Payers' right and obligation during and after the Audit implementation;
 - 3) Tax Payers' right to submit proposal of discussion with the Audit Quality Assurance Team in case there is an Audit result that has not been agreed upon between the Tax Auditor and Tax Payers in the Audit Result Final Discussion;
 - d. Provide meeting result with the Tax Payers as referred in letter c in form of minutes of meeting.
 - e. Provide Audit Questionnaire to Tax Payers;
 - f. Provide the letter of task order to Tax Payers in case there is changes on Tax Auditor team.
 - g. Provide Letter of Notification on Audit Result to Tax Payers;
 - h. Provide attendance right to Tax Payers in order to attend the Audit Result Final Discussion within the stipulated period of time;
 - i. Provide notification to Tax Payers to fulfill the taxation requirements thus taxation requirements fulfillment in the following years shall be conducted in accordance with taxation regulation;
 - j. Return the book or notes, document for bookkeeping or documentation, and other documents that was borrowed by Tax Payers within the period of not longer than 7 (seven) days since the date of Audit Result Report; and
 - k. Consider all of the information known and delivered by Tax Payers during the investigation is



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confidential for other non-related parties.

- (2) In case Audit to investigate the compliance of taxation requirements fulfillment is conducted in the form of Office Audit, Tax Auditors is obliged to:
- a. Deliver letter of submission concerning Audit will be implemented to Tax Payers;
 - b. Provide Tax Identification Number and Letter of Audit Order to Tax Payers during the Audit;
 - c. Conduct meeting with Tax Payers in order to provide explanation concerning:
 - 1) Audit cause and purposes to Tax Payers;
 - 2) Tax Payers' right and obligation during and after the Audit implementation;
 - 3) Tax Payers' right to submit proposal of discussion with the Audit Quality Assurance Team in case there is an Audit result that has not been agreed upon between the Tax Auditor and Tax Payers in the Audit Result Final Discussion;
 - d. Provide meeting result with the Tax Payers as referred in letter c in form of minutes of meeting.
 - e. Provide Audit Questionnaire to Tax Payers;
 - f. Provide letter of task order to Tax Payers in case there is changes on Tax Auditor team;
 - g. Provide Letter of Notification on Audit Result to Tax Payers;
 - h. Provide attendance right to Tax Payers in order to attend the Audit Result Final Discussion within the stipulated period of time;
 - i. Provide notification to Tax Payers to fulfill the taxation requirements thus taxation requirements fulfillment in the following years shall be conducted in accordance with taxation regulation;
 - j. Return the book or notes, document for bookkeeping or documentation, and other documents that was borrowed by Tax Payers within the period of not longer than 7 (seven) days since the date of Audit Result Report; and
 - k. Consider all of the information known and delivered



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by Tax Payers during the investigation is confidential for other non-related parties.

5. Between Article 11 and Article 12, 1 (one) article is inserted namely Article 11A thus it shall be written as follow:

Article 11A

- (1) In case there is Audit result that has not been agreed upon in the Audit Result Final Discussion, Tax Payers shall be able to submit proposal to Directorate General of Tax or the appointed officer to conduct discussion with the Audit Quality Assurance Team.
 - (2) Audit Quality Assurance Team as referred in item (1) shall be tasked for:
 - a. Discuss difference in opinion between Tax Payers and Tax Auditor in the Audit Result Final Discussion;
 - b. Draw conclusion and decision on difference in opinion between Tax Payers and Tax Auditor; and
 - c. Write a minute of Audit Quality Assurance Team containing conclusion and decision of discussion result as referred in letter b, signed by Audit Quality Assurance Team and Auditor Team, and/or by Tax Payers.
6. Provision of Article 13 is amended thus it shall be written as follow:

Article 13

- (1) During the implementation of Audit to investigate the compliance of taxation requirements fulfillment in form of Field Audit, Tax Payers shall has right to:
 - a. Require Tax Auditor to provide Tax Auditor Identification Number and Letter of Audit Order;
 - b. Require the Tax Auditor to provide letter of notification related to the Field Audit implementation;
 - c. Require the Tax Auditor to provide explanation on Audit causes and purposes;
 - d. Require Tax Auditor to provide the letter of task in case there is changes in Tax Auditor team;
 - e. Receive the Letter of Notification on Audit Result;
 - f. Attend the Audit Result Final Discussion within the



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- stipulated period of time;
- g. Submit proposal of discussion with the Audit Quality Assurance Team related with the Audi result that has not been agreed upon together between Tax Payers and Tax Auditor in the Audit Result Final Discussion; and
 - h. Express opinion or assessment on Audit implementation by Tax Auditor by filling in the Audit Questionnaire.
- (2) During the Audit implementation to investigate compliance of taxation requirements fulfillment in form of Office Audit, Tax Payers shall has right to:
- a. Require Tax Auditor to provide Tax Auditor Identification Number and Letter of Audit Order;
 - b. Require the Tax Auditor to provide letter of notification related to the Field Audit implementation;
 - c. Require the Tax Auditor to provide explanation on Audit causes and purposes;
 - d. Require Tax Auditor to provide the letter of task in case there is changes in Tax Auditor team;
 - e. Receive the Letter of Notification on Audit Result;
 - f. Attend the Audit Result Final Discussion within the stipulated period of time;
 - g. Submit proposal of discussion with the Audit Quality Assurance Team related with the Audi result that has not been agreed upon together between Tax Payers and Tax Auditor in the Audit Result Final Discussion; and
 - h. Express opinion or assessment on Audit implementation by Tax Auditor by filling in the Audit Questionnaire.
7. Provision of Article 22 is amended thus it shall be written as follow:

Article 22

- (1) Audit Result to investigate compliance of taxation requirements fulfillment must be notified to Tax Payers via delivery of Letter of Notification on Audit Result with its attachment and right must be given to Tax Payers to



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be able to attend the Audit Result Final Discussion.

- (2) Letter of Notification on Audit Result as referred in item (1) with its attachment shall be delivered by Tax Auditor directly or via messenger, facsimile, post, or other services.
 - (3) Tax Payers is obliged to provide written respond on Letter of Notification on Audit Result within the period of not longer than 7 (seven) working days since the date of Letter of Notification on Audit Result is received by Tax Payers.
 - (4) Tax Payers shall be able to conduct period extension of delivering respond as referred in item (3) for a period of not longer than 3 (three) working days since the date of completion of the period as referred in item (3).
 - (5) To require period extension of delivering respond as referred in item (4), Tax Payers shall deliver written notification before the completion of period as referred in item (3).
 - (6) In order to conduct the final discussion as referred in item (1), Tax Payers must be given a written invitation containing the day and the date of final discussion implementation.
 - (7) Written invitation as referred in item (6) shall be delivered to Tax Payers within the period of not later than 3 (three) working days since the date of:
 - a. The acceptance of written respond on Letter of Notification on Audit Result by Tax Payers within the period of time as referred in item (3) and/or item (4);
 - b. The completion of period as referred in item (3) and/or item (4), in case Tax Payers does not deliver written responds on Letter of Notification on Audit Result.
8. Provision of Article 23 is amended thus it shall be written as follow:

Article 23

- (1) In case Tax Payers:
 - a. Deliver written respond on Audit result expressing approval on the whole Audit result within the period



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of time as referred in Article 22 item (3) or item (4);
and

- b. Attend the Audit Result Final Discussion in accordance with the day and date written in the invitation as referred in Article 22 item (6),

Tax Auditor shall make a minute of discussion based on the respond delivered by Tax Payers as referred in letter a and make a minute of Audit Result Final Discussion, signed Tax Auditor Team.

(2) In case Tax Payers:

- a. Deliver written respond on Audit Result expressing approval for the whole Audit result within period of time as referred in Article 22 item (3) or (4); and
- b. Does not attend the Audit Result Final Discussion in accordance with the day and date written in the invitation as referred in Article 22 item (6),

Tax Auditor shall make a minute of discussion based on the respond delivered by Tax Payers as referred in letter a and make a minute that explains the in-attendance of Tax Payers as referred in letter b, signed by Tax Auditor Team.

(3) In case Tax Payers:

- a. Deliver written respond on Audit Result expressing disapproval on part of or the whole Audit result within period of time as referred in Article 22 item (3) or (4); and
- b. Attend the Audit Result Final Discussion in accordance with the day and date written in the invitation as referred in Article 22 item (6),

Tax Auditor shall conduct Audit Result Final Discussion with Tax Payers based on the respond delivered by Tax Payers as referred in letter a and make a minute of discussion result, signed by Tax Auditor Team and Tax Payers.

(4) In case Tax Payers:

- a. Deliver written respond on Audit Result expressing disapproval on part of or the whole Audit result within period of time as referred in Article 22 item (3) or (4); and



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- b. Does not attend the Audit Result Final Discussion in accordance with the day and date written in the invitation as referred in Article 22 item (6),
Tax Auditor shall make a minute of discussion based on the respond delivered by Tax Payers as referred in letter a and make a minute that explains the in-attendance of Tax Payers as referred in letter b, signed by Tax Auditor Team.
- (5) In case Tax Payers:
 - a. Does not deliver written respond on Audit Result as referred in Article 22 item (3) or (4); and
 - b. Attend the Audit Result Final Discussion in accordance with the day and date written in the invitation as referred in Article 22 item (6),
Tax Auditor shall conduct a Audit Result Final Discussion with Tax Payers and make a minute of discussion, signed by Tax Auditor Team and Tax Payers.
- (6) In case Tax Payers:
 - a. Does not deliver written respond on Audit Result within period of time as referred in Article 22 item (3) or (4); and
 - b. Does not attend the Audit Result Final Discussion in accordance with the day and date written in the invitation as referred in Article 22 item (6),
Tax Auditor shall make a minute stating that there is no written respond as referred in letter a and explains the in-attendance of Tax Payers as referred in letter b, signed by Tax Auditor Team.
- (7) In case Tax Payers does not attend the Audit Result Final Discussion and Tax Auditor has made and signed the minute of Tax Payers in-attendance in the Audit Result Final Discussion as referred in item (2), item (4), or item (6), Audit Result Final Discussion is considered completed.
- (8) In case there are Audit result that has not been agreed upon by the Tax Auditor and Tax Payers in Audit Result Final Discussion, based on minute of discussion as referred in item (3) or item (5), Tax Payers is able to submit proposal of having another discussion on the Audit result that has not been agreed upon with Audit



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Quality Assurance Team.

- (9) Audit Quality Assurance Team shall make a minute of Audit Quality Assurance Team containing the result of the discussion with the Audit Quality Assurance Team.
- (10) Based on minute of discussion as referred in item (2), item (3), item (4), or item (5) and/or minute of Audit Quality Assurance Team as referred in item (9), Tax Auditor team shall make minute of Audit Result Final Discussion, which is signed by Tax Auditor Team and Tax Payers.
- (11) In case Tax Payers refuse to sign the minute of Audit Result Final Discussion as referred in item (1) or item (10), Tax Auditor Team make minute of Audit Result Final Discussion containing the mentioned above refusal.
- (12) Period of Audit Result Final Discussion to investigate the compliance of the taxation requirements fulfillment in the form of Office Audit or Field Audit must be completed not longer than 3 (three) weeks since the day and date where Tax Payers must attend the invitation as referred in Article 22 item (6).

9. Between Article 23 and Article 24, 1 (one) article is inserted namely Article 23A thus it shall be written as follow:

Article 23A

In case Audit to investigate the compliance of taxation requirements fulfillment is followed with Initial Evidence Audit, provisions as referred in Article 22 and Article 23 is void.

10. Provision of Article 24 item (2) is amended, thus Article 24 shall be written as follow:

Article 24

- (1) Minute of discussion and minute of Audit Result Final Discussion, and/or minute of Audit Quality Assurance Team are an integrated part of the Audit Result Report.
- (2) Tax written in the letter of tax stipulation or tax invoice letter is calculated in accordance with the Audit Result Final Discussion except:
 - a. In case Tax Payers does not attend the final discussion but deliver their written respond as referred I Article 23 item (2) or item (4), the tax



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written is calculated based on Audit result that has been notified to Tax Payers by giving attention to the written respond from the Tax Payers;

- b. In case Tax Payers does not attend the final discussion and does not deliver the written respond as referred in Article 23 item (6), the tax written is calculated based on Audit result that has been notified to Tax Payers and Tax Payers shall be considered as agreed the Audit result.

11. Provision of Article 27 item (2) and item (3) is amended, and 3 (three) items are added namely item (4), item (5), and item (6), thus Article 27 shall be written as follow:

Article 27

- (1) Audit to investigate the compliance of taxation requirements fulfillment as referred in Article 3 can lead to Initial Evidence Audit in case:
 - a. During the Audit implementation, there is no indication of criminal act in eth field of taxation.
 - b. During the investigation of Tax Payers if Tax Payers provides compliance or not as referred in Article 17 item (2); or
 - c. Tax Payers refuse to conduct the audit, does not respond to submission for Office Audit, refuse to cooperate in the Audit process as referred in Article 18 and in this case, Tax Payers shall not receive positional tax stipulation.
- (2) In case the Audit conducted is a part of Audit based on the proposal of tax overpayment refunds as referred in Article 17B Act of General Provisions and Tax Procedures, suggestion and agreement on Initial Evidence Audit must be conducted by considering the period of completion of the mentioned tax overpayment refunds.
- (3) In case the suggestion of Initial Evidence Audit as referred in item (1) is approved by the authorities and the Audit approved is not the Audit based on the proposal of tax overpayment refunds as referred in Article 17B Act of General Provisions and Tax Procedures, audit implementation is completed by making a audit result report.



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- (4) In case the suggestion of Initial Evidence Audit as referred in item (1) is approved by the authorities and the Audit approved is not the Audit based on the proposal of tax overpayment refunds as referred in Article 17B Act of General Provisions and Tax Procedures, completion of Audit is suspended by making an audit progress report.
- a. Initial Evidence Audit is completed and is not continued with the investigation;
 - b. Initial Evidence Audit is continued because Tax Payers reveal his misdeed as referred in Article 8 item (3) Act of General Provisions and Tax Procedures;
 - c. Investigation is stopped and claim is not delivered as referred in Article 44B Act of General Provisions and Tax Procedures; or
 - d. Legal court decision is made.
- (5) Investigation stoppage as referred in item (3) or Audit suspension as referred in item (4) is conducted before the issuance of Letter of Initial Evidence Investigation Order and before the delivery of written notification to Tax Payers.
- (6) Written notification as referred in item (5) is delivered at most latest together with the Letter of Notification on Initial Evidence Audit.
12. Provision of Article 28 is amended thus its shall be written as follow:

Article 28

- (1) Suspended Audit as referred in Article 27 item (4) is continued in accordance with the prevailing provisions, in case:
- a. Initial Evidence Audit is not continued with the investigation and letter of tax stipulation is not issued;
 - b. Investigation is stopped because there is no claim as referred in Article 44A Act on General Provisions and Tax Procedures; or
 - c. Has received legal court decision as referred in Article 27 item (4) letter e stating that Tax Payers shall be freed and cleaned from all legal claims.



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- (2) Suspended Audit as referred in Article 27 item (4) is stopped and audit result reports made in case:
- a. Initial Evidence Audit is not continued with the investigation but completed with the issuance of letter of tax stipulation;
 - b. Initial Evidence Audit is not continued with the investigation because Tax Payers reveals his misdeed as referred in Article 8 item (3) Act on General Provisions and Tax Procedures;
 - c. Investigation is stopped because there is no claim as referred in Article 44B Act on General Provisions and Tax Procedures; or
 - d. Has received legal court decision as referred in Article 27 item (4) letter e stating that Tax Payers is proven guilty of committing criminal act on taxation.
- (3) In case Audit is continued as referred in item (1), the Audit period as referred in Article 5 item (1), item (2), item (3), or item (4) is extended within a period of not longer than 3 (three) months.
13. Provisions of Article 31 item (2) and item (3) is amended, and between item (3) and item (4), 1 (one) item is inserted thus Article 31 shall be written as follow:

Article 31

- (1) Audit conducted for other purposes with criteria as referred in Article 30 can be conducted in the form of Office Audit or Field Audit.
- (2) Office Audit period of time related with Audit for other purposes is not longer than 14 (fourteen) days since the date of Tax Payers or the representatives, the power of attorney, employee, or the adult member of the Tax Payers' family come to respond the letter of submission in order to conduct Office Audit to the date written in Audit Result Report.
- (3) Field Audit period of time related with Audit for other purposes is not longer than 4 (four) months since the date of Tax Payers or the representatives, the power of attorney, employee, or the adult member of the Tax Payers' family come to respond the letter of submission in order to conduct Office Audit to the date written in Audit Result Report.



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- (3a) In case the period as referred in item (2) and item (3) is overlapped, Audit must be completed.
- (4) In case the Audit conducted for other purposes in term of proposal of Tax Payers Identification Number removal as referred in Article 30 item (2) letter b is conducted based on Tax Payers request, the Audit period as referred in item (2) or item (3) must pay attention to the period of time of completion of the proposal of Tax Payers Identification Number removal as referred in Article 2 item (7) Act on General Provisions and Tax Procedures.
- (5) In case the Audit conducted for other purposes in term of Taxable Entrepreneur title removal as referred in Article 30 item (2) letter c is conducted based on Taxable Entrepreneur request, the Audit period as referred in item (2) or item (3) must pay attention to the period of time of completion of the Taxable Entrepreneur title removal as referred in Article 2 item (9) Act on General Provisions and Tax Procedures.
14. Provision of Article 45 is amended thus it shall be written as follow:

Article 45

Detailed provisions is required to conduct this Regulation of the Minister of Finance in form of:

- a. Audit implementation guidelines to investigate the compliance of taxation requirements fulfillment and the performance of Audit Quality Assurance Team as referred in Chapter III;
- b. Audit implementation guidelines for other purposes as referred in Chapter IV; and
- c. Audit Standard to investigate the compliance of taxation requirements as referred in Chapter III Part Two and Audit standard for other purposes as referred in Chapter IV Part Two,

is regulated by Regulation of Directorate General of Tax.

15. Between Article 46 and Article 47, 1 (one) article is inserted namely Article 46A that sounds as follow:

Article 46A

Concerning the Audit conducted based on Letter of Audit Order issued before the promulgation of this Regulation of



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the Minister of Finance and is not completed, is still conducted based on the Regulation of the Minister of Finance Number 199/PMK.03/2007 concerning Procedure on Tax Audit.

Article 11

This Regulation of the Minister of Finance shall come into force on the date of its promulgation.

For public cognizance, this Regulation of the Minister of Finance shall be promulgated by placing it in State Gazette of the Republic of Indonesia.

Stipulated in Jakarta

On May 3, 2011

MINISTER OF FINANCE

Signed,

AGUS D.W. MARTOWARDJOJO

Promulgated in Jakarta

On May 3, 2011

MINISTER OF LAW AND HUMAN RIGHTS

Signed

PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER Z56

Issued for Certified True Copy

HEAD OF THE GENERAL AFFAIRS BUREAU

For

HEAD OF THE MINISTERIAL ADMINISTRATIVE DIVISION