



FINANCE MINISTER  
THE REPUBLIC OF INDONESIA

**COPY**  
**REGULATION OF FINANCE MINISTER**  
**NUMBER 130/PMK.03/2009**

ON

PROCEDURE FOR THE DISCONTINUATION OF TAX CRIME INVESTIGATION FOR THE  
INTERESTS OF STATE REVENUES

BY THE GRACE OF THE ONE ALMIGHTY GOD

FINANCE MINISTER,

Having considered : a. that to implement the provisions of Article 35 on Government Regulation Number 80 of 2007 on Implementing Procedure for Tax Rights and Obligations pursuant to Law Number 6 of 1983 on General Provisions and Tax Procedures as amended several times and last by Law Number 28 of 2007, it is necessary to enact Regulation of Minister of Finance on Procedure for the discontinuation of tax crime investigation for the interests of state revenues;

Having observed:

1. Law Number 6 of 1983 on General Provisions and Tax Procedure (State Gazette of the Republic of Indonesia Number 49 of 1983, Supplement to the State Gazette of the Republic of Indonesia Number 3262) as amended several times and last by Law Number 16 of 2009 (State Gazette of the Republic of Indonesia Number 62 of 2009, Supplement to the State Gazette of the Republic of Indonesia Number 4999);
2. Government Regulation Number 80 of 2007 on Procedure for Implementation of Tax Rights and Obligations pursuant to Law Number 6 of 1983 on General Provisions and Tax Procedure as amended several times and last by Law Number 28 of 2007 (State Gazette of the Republic of Indonesia Number 169 of 2007, Supplement to the State Gazette of the Republic of Indonesia Number 4797);
3. Presidential Decree Number 20/P of 2005;

To enact : HAS DECIDED  
REGULATION OF THE MINISTER OF FINANCE ON THE  
PROCEDURE FOR THE DISCONTINUATION OF TAX CRIME  
INVESTIGATION FOR THE INTERESTS OF STATE REVENUES

Article 1

For the purpose of this Regulation, the following words have the following meanings:

1. Law on General Provisions and Tax Procedure hereinafter referred to as KUP Law is Law No. 6 of 1983 on General Provisions and Tax Procedure as amended several times and last by Law Number 16 of 2009.
2. Investigation into tax crime hereinafter referred to as investigation is a series of acts carried out by the investigator to search and collect evidence, which proves the tax crime committed and to identify the suspect, to the extent the case has not been filed to the court.



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3. Investigator is a particular Civil Servant official within the Directorate General of Tax who is given a special authority as an investigator to conduct tax crime investigation pursuant to the laws and regulations

Article 2

- (1) For the interests of state revenues, upon request of the Finance Minister, the Attorney General may discontinue an investigation at the latest 6 (six) months since the date of the letter of request.
- (2) Investigation as referred to in paragraph (1) may only be discontinued after Tax Payer has settled the tax which has not be paid, underpaid or should not have been returned and plus the administrative sanction in the form of fine amounted to 4 (four) times of the tax which has not been paid, underpaid or should not have been returned.

Article 3

The tax which has not be paid, underpaid or should not have been returned as referred to in Article 2 paragraph (2) shall be calculated as follows :

- a. The total losses of state revenues set forth in the case file in the event the investigation is discontinued after the case file is declared to be complete by the Prosecutor; or
- b. The total losses of state revenues calculated by the investigator or expert as set forth in the progress report in the event the investigation is discontinued while the case is still under investigation

Article 4

- (1) In order to discontinue an investigation as referred to in Article 2, Tax Payer shall submit a written request to the Finance Minister with a copy to the Director General of Tax
- (2) The request together with its copy as referred to in paragraph (1) shall be enclosed with a statement of admission of guilt and pledge to settle due taxes by using the letter format as contained in the Appendix of Regulation of Finance Minister which is an integral part of this Regulation of Finance Minister

Article 5

- (1) Upon receipt of the request from Tax Payer, the Finance Minister shall request the Director General of Tax to conduct research and provide an opinion as a consideration for making a decision.
- (2) To follow up the request of the Finance Minister as referred to in paragraph (1), the Director General of Tax shall ask the Tax Payer to give security for tax settlement in the form of escrow account in the amount of the tax which has not be paid, underpaid or should not have been returned plus administrative sanctions in the form of fine amounted to 4 (four) times of the tax which has not be paid, underpaid or should not have been returned as referred to in Article 2 paragraph (2).



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- (3) Pursuant to the request of Finance Minister as referred to in paragraph (1), the Director General of Tax shall submit the research outcome to the Finance Minister which shall, at least, contain :
- a. name of Tax Payer;
  - b. Tax Registration Number (NPWP);
  - c. name of suspect;
  - d. position/title of suspect;
  - e. Fiscal year;
  - f. Alleged tax crime
  - g. investigation progress;
  - h. tax amount which has not be paid, underpaid or should not have been returned as referred to in Article 3;
  - i. security for tax settlement in the form of escrow account as referred to in paragraph (2) and
  - j. opinion of Director General of Tax

Article 6

- (1) Taking into account the research result as referred to in Article 5 paragraph (3), the Finance Minister based on the Minister's consideration may approve or reject the request of Tax Payer as referred to in Article 4.
- (2) In the event the Finance Minister approves the request of Tax Payer, the Finance Minister shall submit a letter to the Attorney General with a request to discontinue the investigation.
- (3) The request letter referred to in paragraph (2) stating the reasons to discontinue the investigation shall include :
  - a. Considerations for the interests of state revenues ; and
  - b. Capacity of Tax Payer to settle tax plus administrative sanction in the form of fine amounted to 4 (four) times as referred to in the Article 44B of Law on General Provisions and Tax Procedure (*KUP – UU Ketentuan Umum dan Tata Cara Perpajakan*) with security for tax settlement in the form of escrow account.
- (4) In the event that the Finance Minister rejects the request of Tax Payer, the Finance Minister shall issue a notice to the Tax Payer.

Article 7

- (1) In the event the General Attorney approves the request of Finance Minister to discontinue the investigation, the Finance Minister shall issue a notice to the Director General of Tax to instruct the Tax Payer to liquidate the security for tax settlement in the form of escrow account as referred to in Article 5 paragraph (2) by using tax payment slip.
- (2) After receiving the tax payment slip as referred to in paragraph (1), the Finance Mnister shall immediately give notice to the General Attorney of the requirements for the discontinuation of investigation.
- (3) Pursuant to the notice of Finance Minister as referred to in paragraph (2), General Attorney shall issue an Official Statement for the Discontinuation of Investigation at the latest 6 (six) months since the date of the letter of request of Finance Minister as referred to in Article 6 paragraph (2).



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- (4) The Official Statement for the Discontinuation of Investigation as referred to in paragraph (3) shall be delivered to the Investigator through the Finance Minister.
- (5) After receiving the Official Statement for the Discontinuation of Investigation as referred to in paragraph (4), the Investigator shall discontinue the investigation and advise the suspect or his/her family, and Public Prosecutor through the Police as the Supervisory Coordinator for Civil Servant Investigators

#### Article 8

Implementing guidelines for the issuance of security in the form of escrow account and for tax settlement including administrative sanction in the form of fine shall be governed by the Regulation of Director General of Tax.

#### Article 9

This Regulation of Finance Minister shall be effective as of its promulgation

In order that this Regulation is known to the general public, it is hereby ordered that this Regulation of Finance Minister be promulgated in the Official Gazette of the Republic of Indonesia.

Enacted in Jakarta  
on 18 August 2009

FINANCE MINISTER

(signed)

SRI MULYANI INDRAWATI

Promulgated in Jakarta  
on 18 August 2009

MINISTER OF JUSTICE AND HUMAN RIGHTS

(signed)

ANDI MATTALATTA

OFFICIAL GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 133 OF 2009

This copy is in conformity with the original  
Head of General Affairs  
for  
Head of Administration, Ministry of Finance  
(signed and sealed with the seal of General Affairs Bureau)  
Antonius Suharto  
NIP06041107



FINANCE MINISTER  
THE REPUBLIC OF INDONESIA

GUIDELINES TO FILL IN THE STATEMENT OF ADMISSION OF GUILT AND  
PLEDGE TO SETTLE DUE TAXES

- Number 1 : Write the name of the person signing Statement of Admission of Guilt and Promise for tax settlement
- For individual Taxpayer, it is only signed by the concerned Tax Payer.
  - For entity Tax Payer, it is only signed by the representative of the authorized Tax Payer as referred to in Article 32 paragraph (1) letter a and paragraph (4) of KUP Law.
- Number 2 : Write the complete address of the person signing a statement of admission of guilt and pledge to settle due taxes.
- Number 3 : Write the position of the person signing statement of admission of guilt and pledge to settle due taxes
- For individual Tax Payer, fill the position and the title of Tax Payer
  - For entity Tax Payer, fill the position and title of Tax Payer
- Number 4 : Write the name of Tax Payer who made the statement
- Number 5 : Write the Tax Registration Number of Tax Payer
- Number 6 : Write the address of Tax Payer who made the statement
- Number 7 : Write the Number of the Order for Investigation against Tax Payer
- Number 8 : Write the date of the Order of Investigation into the Tax Payer
- Number 9 : Write the place and date of the signing statement of admission of guilt and pledge to settle due taxes
- Number 10 : Write the signature and full name of the person making the statement

FINANCE MINISTER  
(signed)  
SRI MULYANI INDRAWATI

This copy is in conformity with the original  
Head of General Affairs  
for  
Head of Administration, Ministry of Finance  
(signed and sealed with the seal of  
General Affairs Bureau)  
Antonius Suharto  
NIP06041107



ADMISSION OF GUILT AND PLEDGE TO SETTLE DUE TAXES

The undersigned :

Name : ..... 1)  
Address : ..... 2)  
Position/Title : ..... 3)

acting for and on behalf of himself or herself/representative of \*)

Name of Tax Payer : ..... 4)  
Tax Registration Number : ..... 5)  
Address : ..... 6)

In connection with the investigation conducted by the Directorate General of Tax pursuant to the Order of Investigation number..... 7) dated ..... 8), I hereby admit that I am guilty and filled with remorse for the tax crime that I have been suspected of committing pursuant to the Order of Investigation and make a pledge to settle the tax which has not been paid or underpaid or which should have not been returned plus administrative sanction in the form of fine amounting to 4 (four) times of tax which has not been paid or underpaid or should not have been returned.

This letter is made to request discontinuation of investigation on tax crime pursuant to the provision of Article 44B paragraph (2) of Law Number 6 of 1983 on General Provisions and Tax Procedure as amended several times and last by Law Number 16 of 2009.

This statement is made with my own free will under no duress from any party.

..... 20.....9)



..... 10)

\*) delete as applicable