



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 146/PMK.03/2012

CONCERNING

VERIFICATION PROCEDURE

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Considering : that in order to implement the provisions of Article 21 of Government Regulation Number 74 Year 2011 concerning Procedures for Implementation of Rights and Obligations Tax Compliance, it is necessary to stipulate Regulation of the Minister of Finance concerning Verification Procedure;

In View of : 1. Act Number 6 Year 1983 concerning General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia Year 1983 Number 49, Supplement to State Gazette of the Republic of Indonesia Number 3262) as amended by Act Number 16 Year 2009 (State Gazette of the Republic Indonesia Year 2009 Number 62, Supplement to State Gazette of the Republic of Indonesia Number 4999);

2. Government Regulation Number 74 Year 2011 concerning Procedures for the Implementation of Rights and Obligations Tax Compliance (State Gazette of the Republic of Indonesia Year 2011 Number 162, Supplement to State Gazette of the Republic of Indonesia Number 5268);

3. The Presidential Decree Number 56 / P Year 2010;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE
CONCERNING VERIFICATION PROCEDURE.

CHAPTER I

GENERAL PROVISIONS

Article 1

In this Regulation of the Minister referred to as:

1. Act General Provisions and Tax Procedures hereinafter called the Act KUP is Act Number 6 Year 1983 concerning General Provisions and Tax Procedures as amended by Act Number 16 Year 2009.



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 2 -

2. Verification is testing a series of subjective and objective fulfillment activities or the calculation and tax payment, upon request by the Taxpayer or tax data and information held or obtained by the Director General of Taxes, in order to issue a tax assessment letter, publish / eliminate Tax Identification Number and / or strengthen / revoked Taxable Firm Inauguration.
3. Verification Result Notification Letter is a letter containing the results of Verification in the form of the corrections on tax obligations of Taxpayers, the basic correction, the calculation of the amount of principal tax and entitlement to Taxpayers to present in the Final Discussion of the Verification Result.
4. Final Discussion of the Verification Result is a discussion between the Taxpayer and Verification officer for the results of Verification which stated in the minutes of the Final Discussion of the Verification Result, signed by both parties, and contains corrections, either approved or not approved.
5. Verification Result Report is a report that contains the implementation and verification results which compiled by verification officers which are concise and clear and in accordance with the scope and purpose of Verification.
6. Employer is an individual or agency in any form of business or work activities to produce goods, import goods, export goods doing trade business, utilizing the intangible goods obtained from outside the Customs Area, business services, including export services, or using the services from outside the Customs Area.
7. Taxable Firm is a businessman who does delivery of taxable goods and / or delivery of taxable services which are subject to tax based on Act Number 8 Year 1983 concerning Value Added Tax and Sales Tax on Luxury Goods and its amendment.

CHAPTER II

VERIFICATION PURPOSES

Article 2

Director General of Taxes authorized to conduct Verification in order to:

- a. To issue Tax Identification Number issued by the



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 3 -

position;

- b. To eliminate Tax Identification Number by the position or by request of Taxpayers;
- c. To confirm Taxable Firm by the position;
- d. To confirm Taxable Firm by the Taxpayer requests;
- e. To revoke Taxable Firm Inauguration by position or by request of Taxable Firm and / or
- f. Issue the Tax Assessments Letter.

CHAPTER III

VERIFICATION IN ORDER TO ISSUE THE TAX IDENTIFICATION NUMBER BY THE POSITION AND TO ELIMINATE TAX IDENTIFICATION NUMBER BY POSITION OR BASED ON APPLICATION OF TAXPAYERS

Article 3

- (1) Verification the order to issue Tax Identification Number by positions as referred to in Article 2 letter a made to:
 - a. Individual Taxpayer who does not run a business or professional services;
 - b. Individual Taxpayer who is conducting business or professional services and / or
 - c. Taxpayers according to the results of extension activities carried out in mass which are based on data and information showing the compliance with the requirement of subjective and objective as Taxpayers.
- (2) Verification is also done in order to reactivate the Tax Identification Number which has been done in terms of removal of in case the Director General of Taxes to obtain data and / or information that indicates the existence of the right and / or tax obligations of Taxpayers.
- (3) Includes the results of the extension as referred to in paragraph (1) letter c is the results of the national census tax.
- (4) Verification as referred in paragraph (1) to determine the truth of subjective and objective fulfillment of Taxpayer.
- (5) Issuance of Tax Identification Number by the position of the Taxpayer in addition to as referred to in paragraph (1) and paragraph (2), is based on the results of the



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 4 -

examination.

Article 4

- (1) Verification of individual Taxpayer who does not run a business or professional services as referred to in Article 3 paragraph (1) letter a covering of activity:
 - a. confirmation to the employer, and
 - b. Examination of the income of Taxpayer if the income of the Taxpayer over the exempted Tax Income.
- (2) Verification the individual taxpayer who runs in business or independent as defined in Article 3 paragraph (1) letter b shall include the following activities:
 - a. field confirmation of the place of business or activity;
 - b. Testing on income of Taxpayer whether the Taxpayer's income over the exempted Tax Income, and
 - c. Analysis in order to determine the amount of Income Tax Article 25 of Act Number 7 Year 1983 concerning Income Tax as amended by Act Number 36 Year 2008.
- (3) Verification to Taxpayers of the extensification results which is carried in mass as referred to in Article 3 paragraph (1) letter c includes the following activities:
 - a. test of the validity of the form data extensification results which conducted in mass, and
 - b. Matching the data extensification results which performed in mass and have been validated with the data base of taxation.
- (4) Verification the Taxpayer as referred to in Article 3 paragraph (2) includes the following activities:
 - a. test of the accuracy of data and / or information obtained, and
 - b. Matching the data and / or information obtained by taxation database.
- (5) Verification of Taxpayers tax results of the national census as referred to in Article 3 paragraph (3) include the following activities:
 - a. test of the validity of the national tax census form, and
 - b. Matching the data results of the national census tax to



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 5 -

the tax database.

Article 5

- (1) Verification in order to eliminate the Tax Identification Number of office or upon request Taxpayers referred to in Article 2 letter b made to:
 - a. Individual Taxpayers who have died and left no legacy;
 - b. Taxpayers government treasury which no longer qualifies as the Taxpayer is concerned due to no longer make payments;
 - c. Individual Taxpayers who have left Indonesia forever;
 - d. Taxpayers who have more than 1 (one) Tax Identification Number to specify Tax Identification Number that can be used as an administrative tool in the implementation of rights and fulfillment of tax obligations;
 - e. Individual Taxpayer whose status as administrators, commissioners, shareholders / owners and employees who have been given a Tax Identification Number through the employer / government treasury and net income does not exceed the exempted Tax Income;
 - f. Taxpayers agency as representative offices of foreign companies that have no income tax obligation of agency have ceased its business activities;
 - g. Undivided legacy in the position as the subject of taxes already completed divided;
 - h. Women who have previously had a Tax Identification Number and marriage without making an agreement of property and income separation and do not want to perform the rights and fulfill tax obligations apart from the husband;
 - i. Married women who have a Tax Identification Number different than Tax Identification Number of the husband and implementation of rights and compliance of tax obligations coupled with the implementation of rights and compliance of tax obligations of the husband;
 - j. Children are not adults who already have a Tax Identification Number;
 - k. Taxpayers in the form of permanent establishment has ceased its operations in Indonesia, or



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 6 -

1. Specific Taxpayers agency besides a limited liability company with the status of inactive (non-effective) that have no income tax obligation and do not show any real business activity.
- (2) Verification as referred in paragraph (1) to determine whether the Taxpayer is not eligible subjective and objective.
- (3) In the case based on the results of Verification of the Taxpayer as referred in paragraph (1) obtained the data and / or information that indicates the existence of rights and / or tax obligations, the Taxpayer may be issued a Tax Assessment Letter and / or Tax Collection Letter.
- (4) Elimination of Tax Identification Number based on Taxpayer request by the position to the Taxpayer beside as referred to in paragraph (1) shall be based on the results of the examination.

Article 6

Implementation of Verification as referred to in Article 5 paragraph (1) include activities:

- a. matching the data and / or information obtained or owned by the Directorate General of Taxes in which stating that taxpayers do not meet subjective and objective requirements, and
- b. Confirmation of the data and / or information obtained or owned by the Directorate General of Taxes in which stating that Taxpayers do not meet subjective and objective requirements.

Article 7

- (1) Activities within the framework of Verification as referred to in Article 4 and Article 6 carried out by Verification officers.
- (2) Activities in the framework of Verification as referred to in paragraph (1) conducted without delivery of the Tax Return of Verification Results and Final Discussion of Verification Result.
- (3) Verification Officer as referred to in paragraph (1) is a civil servant in the Directorate General of Taxes which is given the task, authority, and responsibility to carry out



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 7 -

the Verification.

- (4) The results of the activities in the framework of Verification as referred in paragraph (1) set forth in the Verification Result Report.
- (5) Verification Result Report as referred to in paragraph (4) shall at least contain information about:
 - a. Verification assignment;
 - b. Taxpayer identity;
 - c. Verification purposes;
 - d. description of the Verification results;
 - e. conclusions and suggestion of Verification officer, and
 - f. Other related disclosure.

CHAPTER IV

VERIFICATION IN ORDER TO STRENGTHEN TAXABLE FIRM
BY POSITION OR BASED ON TAXPAYERS REQUEST AND
REPEAL THE INAUGURATION OF TAXABLE FIRM BY
POSITION OR BASED ON TAXABLE FIRM REQUEST

Article 8

- (1) Verification in order to confirm the Taxable Firm by position as referred to in Article 2 letter c made to:
 - a. Individual Taxpayer as an employer, and / or
 - b. Individual Taxpayer and the agency as an employer, according to the results of activities carried out in mass, which are based on data and information showing compliance with the subjective and objective requirements as Taxable Firm.
- (2) Includes the results of the extension as referred to in paragraph (1) letter b is the results of the national census tax.
- (3) Verification in order to confirm the Taxable Firm based on Taxpayer request as referred to in Article 2 letter d made to:
 - a. Individual taxpayer as en employer, or
 - b. Taxpayer agency as employer, who apply to be confirmed as a Taxable Firm.



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 8 -

- (4) Includes an individual taxpayer as an employer as referred to in paragraph (3) letter a, is an individual Taxpayer as specific employers based on legislation in the field of taxation.
- (5) Verification as referred in paragraph (1) and paragraph (3) to determine the truth of subjective and objective requirements as Taxable Firm.
- (6) Confirmation of Taxable Firm to Taxpayers by position besides those as referred to in paragraph (1) and paragraph (2), is based on the results of the examination.

Article 9

Verification to the Taxpayer as referred to in Article 8 paragraph (1), paragraph (2), paragraph (3) and paragraph (4) in order to confirm the Taxable Firm, includes the following activities:

- a. Testing Subjective requirements includes:
 - 1) test of the completeness of the documents related to the identity of the employer, such as National Identity Card (KTP) of employer, National Identity Card (KTP), the deed of incorporation and domicile, and
 - 2) Test of the validity status of employer, the truth of employer's address, and the truth of the Employer's existence concerned to that address, among other map location of business and photos of the place of business.
- b. Testing objective requirements includes:
 - 1) test of the completeness of the documents permits business activities in accordance with applicable regulations, such as Trading Business Permit and Business License Contractor Service, and
 - 2) Test of the fit between business license documents with business activities conducted to obtain information such as the description of business activities, data distribution business, and list of assets in the field of business.

Article 10

- (1) Verification in order to revoke the inauguration Taxable Firm by position or by request of Taxable Firm as referred to in Article 2 letter e, made to:



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 9 -

- a. Taxable Firm as individuals who have died;
 - b. Taxable Firm that been concentrated where Tax payable of Value Added Tax;
 - c. Taxable Firm who moved address, domicile and / or place of business to work in other Tax Office areas;
 - d. The Taxable Firm whose turnover business and / or gross receipts for 1 (one) year will not exceed the amount of the circulation of the business and / or gross receipts for a small business and do not choose to be Taxable Firm;
 - e. Taxable Firm besides limited liability company with the status of inactive (non-effective) and clearly not showing business activity;
 - f. Taxable Firm is failing to submit the Periodic Tax Return of the Value Added Tax for the Tax Period January to December;
 - g. Taxable Firm who is delivering the Periodic Tax Return of the Value Added Tax which output tax and input tax nil for the Tax Period January to December, or
 - h. Taxable Firm whose permanent establishment has ceased its operations in Indonesia.
- (2) Revocation of Taxable Firm Inauguration by position as referred in paragraph (1) may also be carried out after the Director General of Taxes conduct Verification of:
- a. national tax census;
 - b. results of field confirmation after the inauguration Taxable Firm, or
 - c. Results of other activities carried out by the Director General of Taxes.
- (3) Verification as referred in paragraph (1) shall for the orderly administration and / or compliance test subjective and objective as Taxable Firm.
- (4) Revocation of Taxable Firm Inauguration by position or by request of Taxable Firm to Taxpayers besides as referred to in paragraph (1) and paragraph (2), is based on the results of the examination.



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 10 -

Implementation Verification of Taxable Firm as referred to in Article 10 paragraph (1) and paragraph (2) includes the following activities:

- a. matching the data and / or information obtained or owned by the Directorate General of Taxes who is stating that Taxpayers do not meet subjective and objective requirements;
- b. field confirmation to the place of business or activity, and / or
- c. testing on the total value of gross upon Taxable Goods or Taxable Services performed by the Taxpayer which has exceeded the prescribed limit as a small businessman.

Article 12

- (1) Verification as referred to in Article 9 and Article 11 carried out by Verification officers.
- (2) Verification as referred in paragraph (1) conducted without delivery of the Tax Return of Verification Results and Final Discussion of Verification Result.
- (3) Verification Officer as referred to in paragraph (1) is a civil servant in the Directorate General of Taxes which is given the task, authority, and responsibility to carry out the Verification.
- (4) The results of Verification as referred in paragraph (1) set forth in the Verification Result Report.
- (5) Verification Result Report as referred to in paragraph (4) at least contains information about:
 - a. Verification assignment;
 - b. Taxpayer identity;
 - c. Verification purposes;
 - d. description of the Verification results;
 - e. conclusions and suggestion of Verification officer, and
 - f. Other related disclosure.

CHAPTER V

VERIFICATION IN ORDER TO ISSUE TAX ASSESSMENT LETTER



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 11 -

Part One

Scope and Criteria of Verification

Article 13

- (1) Verification in order to issue a tax assessment letter as referred to in Article 2 letter f to do for 1 (one) or some kind of tax, good for 1 (one) or some Tax Period, Tax Year Part or Tax Year in the years past and current year.
- (2) Verification in order to issue the Tax Underpayment Assessment Letter done in the event of:
 - a. other information as referred to in Article 13 paragraph (1) of Act KUP, or
 - b. Court Decision which has gained legal force to the Taxpayer convicted of a crime in the field of taxation or other offenses that can lead to loss of state revenue in which it contains concrete data that can be used to calculate the amount of tax payable which are not or less paid .
- (3) Verify in order to issue the Additional Tax Underpayment Assessment Letter done in the event of:
 - a. a written statement from the Taxpayer at its sole option as referred to in Article 15 paragraph (3) of Act KUP;
 - b. new data in the form of the results of clarification / confirmation of Tax Invoice resulting in the addition of tax payable, or
 - c. Court Decision which has gained legal force to the Taxpayer convicted of a crime in the field of taxation or other offenses that can lead to a loss in revenue.
- (4) Court Decision which has gained legal force as referred to in paragraph (3) letter c includes Court Decision that contains the new data in the form of a Tax Invoice which can be used to calculate the amount of tax payable or less paid.
- (5) Verification in order to issue the Tax Overpayment Assessment Letter done in the event of a tax overpayment refund request should not be payable as referred to in Article 17 paragraph (2) of Act KUP.

Article 14

Other information as referred to in Article 13 paragraph (2)



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 12 -

letter a is concrete data acquired or owned by the Director General of Taxes, such as:

- a. results of clarification / Tax Invoice confirmation;
- b. evidence of income tax withholding;
- c. Taxation Data relating to Taxpayer does not submit the Tax Return within the period as referred to in Article 3 paragraph (3) of Act KUP and after being reprimanded in writing the taxpayer does not submit the Tax Return on time as specified in the letter of warning letter, or
- d. Proof of the transaction or data taxation that can be used to calculate the tax obligation of the Taxpayer.

Part Two

Verification Procedures In The Framework of Issuing Tax
Assessment Letter

Article 15

Verification in order to issue a tax assessment letter conducted by the following provisions:

- a. Verification is carried out by the Verification officers;
- b. Verification officer as referred to in letter a is Civil Servant in the Directorate General of Taxes which is given the task, authority, and responsibility to carry out the Verification;
- c. Verification officer is carried out by examining other information and developed through data matching, inquiry, confirmation, and other testing concerning to the verification;
- d. Verification officer should call the Taxpayer in order to Verification the other information, through the Head of the Tax Office, by using the example format of summons letter as specified in Appendix I, which is an integral part of this Regulation of the Minister;
- e. The call to Taxpayers in the framework of Verification as referred to in letter d done before delivering the Tax Return of Verification Result;
- f. in the case that Taxpayers does not meet the terms of calling in the framework of Verification as referred to in the letter d, the Verification officers shall clarify the other information in which the result contained in the official



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 13 -

results of the Taxpayer clarification, by using the example format of clarification as contained in Appendix II which is an integral part of this Regulation of the Minister;

- g. The Official Report concerning the clarification of Taxpayers as referred to in the letter f is used as the basis for preparation of the Tax Return of Verification Results;
- h. in case that the Taxpayer does not meet the terms of the call in the framework of Verification as referred to in the letter d, the Verification officer makes an official report concerning the non-fulfillment of the call in the framework of Verification by the Taxpayer, by using the example format of non-fulfillment of the call in the framework of Verification as contained in Appendix III which is an integral part of this Regulation of the Minister;
- i. based on the official report of the non-fulfillment of the call in the framework of Verification by the Taxpayer and other proprietary information, the Verification officer preparing the Tax Return of Verification Result, using the example format of Verification results as listed in Appendix IV which is an integral part of this Regulation of the Minister;
- j. Taxpayers can fix the Tax Return of Verification Result that has been done the verification along Tax Return of Verification Result has not been submitted;
- k. based on the Tax Return of Verification results, Verification officer conduct Final Discussions of Verification Result with Taxpayers whose results stated in the Official report of the Final Discussions of Verification Result, using the example format of the official report of Final Discussions of Verification Result as listed in Appendix V, which is an integral part of the Regulations of the Minister;
- l. Verification results stated in the Verification Result Report;
- m. Verification Result Report as referred to in the letter l enclosed with the official report of the clarification of the Taxpayer, the official report of the non-fulfillment of the call in the framework of Verification by the Taxpayer, Tax Return of Verification Results, official report and Final



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 14 -

Discussion of Verification Result, except Verification which carried without Final Discussion of Verification Result, so the Verification Result is without enclosing the Tax Return of Verification Results and official report concerning the Final Discussion of Verification Result.

Article 16

Verification Result Report as referred to in Article 15 letter 1 prepared by noticing to the following matters:

- a. Verification Result Report prepared in brief and clear, loads the scope which verified in accordance with the purpose of Verification, and loads conclusion of Verification officer supported robust findings about the presence or absence or lack of tax not paid.
- b. Verification Result Report at least contains information about:
 - 1) Verification of assignment;
 - 2) identity of the Taxpayer;
 - 3) the fulfillment of tax obligations;
 - 4) available data / information;
 - 5) verified material;
 - 6) description of the Verification results;
 - 7) testing that has been done;
 - 8) calculation of tax payable;
 - 9) Conclusions and suggestions of Verification officer.

Part Three

Obligation and Authority of Verification Officers

Article 17

- (1) In carrying out Verification to issue a tax assessment letter, Verification officer shall:
 - a. provides an opportunity to Taxpayers / Attorney to provide clarifications related to other information held by the Directorate General of Taxes;
 - b. submit an Tax Return of Verification Results to Taxpayers, and



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 15 -

- c. Provides the opportunity for Taxpayers to perform Final Discussion of Verification within the time period specified.
- (2) Verification Officer through the head tax office with the authority to call the Taxpayer summons to request clarification of verbal and / or written from the Taxpayer.

Part Four

Obligations and Rights of Taxpayer

Article 18

- (1) In the exercise of Verification in order to issue a tax assessment letter, the Taxpayer is obliged to fulfill the call in order to provide clarification Verification verbally and / or in writing.
- (2) In the implementation of Verification in order to issue a tax assessment letter, the Taxpayer has the right to:
 - a. provide clarification verbally and / or written statements related to the other;
 - b. asked the Verification officer to give an explanation about reasons and purposes of Verification;
 - c. receive a Tax Return of Verification Results, and
 - d. Attend Final Discussion of Verification Result within the time specified.

Part Five

Tax Return of Verification and Final Discussion of Verification Result

Article 19

- (1) Issuance of Tax assessment letter based on the results of verification must be made through the issuance of Tax Return of Final Discussion of Verification Result.
- (2) The provisions as referred to in paragraph (1) shall not apply to the issuance of:
 - a. Additional Tax Underpayment Assessment Letter based on the results of Verification on a written statement from the Taxpayer at its sole option as referred to in Article 13 paragraph (3) letter a, and
 - b. Tax Overpayment Assessment Letter based on the result



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 16 -

of Verification of the validity of the tax payment as referred to in Article 13 paragraph (5).

Article 20

- (1) The results of verification in order to issue a tax assessment letter, notified on the Tax Return of Verification Results to taxpayers, by giving rights to Taxpayers to attend the Final Discussion of Verification Result.
- (2) Invitation of Final Discussion of Verification Result made in writing by stating the day and date of implementation of the final discussion, which paying the attention to the residence or the domicile of the Taxpayer, and made according to the example of the format as specified in Appendix VI which is an integral part of this Regulation of the Minister.
- (3) Tax Return of Verification Results as referred to in paragraph (1) and invitations of Final Discussion of Verification Results as referred in paragraph (2) shall be submitted simultaneously by the Verification officer via courier, fax, postal mail or other delivery services.

Article 21

- (1) If the Taxpayer is present in the time as specified in the invitation of Final Discussion of Verification Results as referred to in Article 20, paragraph (2), Verification officer conduct Final Discussions of Verification Result with Taxpayer as stated in the Official Report of Final Discussion of Verification Results.
- (2) The Official Report of Final Discussion of Verification Results as referred to in paragraph (1), contains a correction, either approved or not approved and must be signed by both parties.
- (3) In case the Taxpayer refused to sign the Official Report of the Final Discussion of Verification Result as referred in paragraph (1), Verification officer makes note of such refusal in the Official Report of the Final Discussion of Verification Result and based on the Official Report by Final Discussion of Verification Result deemed to have carried out.
- (4) In the event that the Taxpayer is not present in the time as specified in the invitation of Final Discussion of Verification Results as referred to in Article 20 paragraph



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 17 -

- (2), the Verification officer makes an official of the Final Discussion of Verification Result concerning the Taxpayer's absence in the Official Report of the Final Discussion of Verification Result.
- (5) Based on the Official Report of the Final Discussion of Verification Results as referred in paragraph (4), Final Discussion of Verification Result deemed to have executed and Taxpayers deemed approved the Verification result.
- (6) Duration of Final Discussion of Verification Result in order to issue a tax assessment letter no later than 3 (three) labor days since the day and the date of the final discussion as stated in the invitation of Final Discussion of Verification Results as referred to in article 20 paragraph (2).

Article 22

- (1) Based on the results of Verification as referred to in Article 15 letter l made counting note.
- (2) Memorandum of calculation as referred to in paragraph (1) is the basis for issuance of Tax Underpayment Assessment Letter as referred to in Article 13 paragraph (2), Additional Tax Underpayment Assessment Letter as referred to in Article 13 paragraph (3), or a Tax Overpayment Assessment Letter as referred to in Article 13 paragraph (5).

Article 23

Tax payable in the Tax Underpayment Assessment Letter as referred to in Article 13 paragraph (2) and Additional Tax Underpayment Assessment Letter as referred to in Article 13 paragraph (3) letter b and letter c, should be in accordance with the Final Discussion of Verification Result.

Article 24

- (1) In the case based on other information as referred to in Article 13 paragraph (2) letter a, there is not tax less or not paid, Verification activities continued to make Verification Result Report without the suggestion of issuance of tax assessments letter.
- (2) In the case of the other information as referred to in Article 13 paragraph (2) letter a has been followed up by the Taxpayer to conduct Tax Return correction before submission of the Tax Return of Verification Result,



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 18 -

Verification activities continued with:

- a. Make The Verification Result Report without any suggestion of issuing the tax assessment letter if the Tax Return correction is in accordance with the other information as referred to in Article 13 paragraph (2) letter a, or
 - b. make the Verification Result Report with suggestion for the issuance of tax assessment letter based on Final Discussion of Verification Result if the Tax Return correction is not accordance with the other information as referred to in Article 13 paragraph (2) letter a.
- (3) In the case based on the Verification results of the tax overpayment refund request should not be payable as referred to in Article 13 paragraph (5), there is not tax overpayments, Verification activities continued to make Verification Result Report without the proposed issuance of tax assessments letter.

Part Six

Cancellation the Tax Assessment Letter of Verification Result

Article 25

- (1) The Tax Assessment Letter of Verification results which carried out without any :
 - a. Submission of Tax Return of Verification Results as referred to in Article 20, or
 - b. Final Discussion of Verification Results as referred to in Article 21,

may be done a cancellation by the Director General of Taxes in accordance with the provisions as referred to in Article 35 paragraph (1) letter d Government Regulation Number 74 Year 2011 concerning Procedures for Implementation of Rights and Compliance of Taxation Obligations.

- (2) Exempted from the provisions as referred to in paragraph (1) is issuing the Tax Assessment Letter of the Verification results as referred to in Article 19 paragraph (2).
- (3) In the event of cancellation as referred to in paragraph (1), the process of Verification should perform the procedures for Tax Return of Verification Results and / or Final Discussion of Verification Result.



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 19 -

- (4) In the case of cancellation due to Verification is carried out without the submission of Tax Return of Verification Results, based on the decree of cancellation of verification results, Verification officers continue by notifying the Verification result through Tax Return of Verification Results to Taxpayers and conduct Final Discussion of Verification Result in accordance with procedures as referred to in Article 20 and Article 21.

CHAPTER IV

CLOSING PROVISIONS

Article 26

This Regulation of the Minister comes into force after 15 (fifteen) days since the date of 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 September 10, 2012

MINISTER OF FINANCE OF
THE REPUBLIC OF
INDONESIA,

Signed.

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

on September 10, 2012

MINISTER OF JUSTICE AND HUMAN RIGHTS
OF THE REPUBLIC OF INDONESIA,

Signed.

AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 903 YEAR 2012

Appendix.....