



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF  
INDONESIA NUMBER 73/PMK.03/2012

CONCERNING

REGISTRATION AND REPORTING PERIOD OF BUSINESS, REGISTRATION  
PROCEDURES, GIVING, AND ELIMINATION OF TAX IDENTIFICATION  
NUMBER, AND INAUGURATION AND REVOCATION OF INAUGURATION OF  
TAXABLE FIRM

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

- Considering : that in order to implement Article 2 paragraph (5) of Act Number 6 Year 1983 concerning General Provisions and Tax Procedures as amended by Act Number 16 Year 2009 and Article 2 paragraph (6) and Article 4 paragraph (4) Government Regulation Number 74 Year 2011 concerning Procedures for Implementation of Rights and Obligations Fulfillment Taxation, it is necessary to stipulate Regulation of the Minister of Finance concerning the Registration and Reporting Period Of Business, Registration Procedures, Giving and Elimination of Tax Identification Number, and Inauguration and Revocation of Inauguration of Taxable Firm;
- 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. Act Number 7 Year 1983 concerning Income Tax (State Gazette of the Republic of Indonesia Year 1983 Number 50, Supplement to State Gazette of the Republic of Indonesia Number 3263) as amended by Act Number 36 Year 2008 (State Gazette of the Republic of Indonesia Year 2008 Number 133, Supplement to State Gazette of the Republic of Indonesia Number 4893);
3. Act Number 8 Year 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods (State Gazette of the Republic of Indonesia Year 1983 Number 51, Supplement to State Gazette of the Republic of Indonesia Number 3264) as amended by Act Number 42 Year 2009 (State Gazette Republic of Indonesia Year 2009 Number 150, Supplement to



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State Gazette of the Republic of Indonesia Number 5069);

4. Government Regulation Number 74 Year 2011 concerning Procedures for Rights Implementation and Obligations Fulfillment Taxation (State Gazette of the Republic of Indonesia Year 2011 Number 162, Supplement to State Gazette of the Republic of Indonesia Number 5268);
5. The Presidential Decree Number 56 / P Year 2010:

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING REGISTRATION AND REPORTING PERIOD OF BUSINESS, REGISTRATION PROCEDURES, GIVING, AND ELIMINATION OF TAX IDENTIFICATION NUMBER, AND INAUGURATION AND REVOCATION OF INAUGURATION OF TAXABLE FIRM

Article 1

In this Regulation of the Minister, the following meanings:

1. Taxpayer is a private person or agency, including taxpayers, cutting taxes, and tax collectors, who have rights and obligations in accordance with the provisions of The tax laws.
2. Firm is an individual or agency in any form of business or work activities to produce goods, import goods, export goods, trade, use of goods obtained from outside the customs area, do a service business, or use the services from outside the customs area.
3. Taxable Firm hereinafter referred to as PKP is Firm which delivered of taxable goods and / or rendering taxable services which are taxed based on the Act Number 8 Year 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods as several amended by Act Number 42 Year 2009.
4. Tax Identification Number, hereinafter referred to as NPWP is a number given to taxpayers as a means of tax administration that used as self identification of or identity of the taxpayer in carrying out the rights and obligations of taxation.
5. Taxable Firm Confirmation Letter hereinafter referred to as SPPKP is a letter issued by the tax office that contains the identity and tax obligations of Taxable Firm (PKP).
6. When Business Start Run time is the time of establishment or business or professional services clearly begins.
7. The elimination of Tax Identification Number (NPWP) is the act of eliminating of Tax Identification Number



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(NPWP) of Tax Office administration.

8. Revoke Inauguration of Taxable Firm (PKP) is the act of unplugging Inauguration of Taxable Firm (PKP) of Tax Office administration.

Article 2

- (1) Any taxpayer who has met the requirements of subjective and objective in accordance with the provisions of laws and regulations in the field of taxation has to register to the office of the Directorate General of Taxes whose jurisdiction includes the residence or domicile of the taxpayer and the taxpayer is given Tax Identification Number (NPWP).
- (2) The obligation to register as referred to in paragraph (1) shall also apply to married women who are taxed separately as a separate life based on the decisions of judges or required in writing by the separation agreement and property income.
- (3) An individual taxpayer who carries on business or performs agencies and taxpayers must register to obtain a Tax Identification Number (NPWP) at the latest 1 (one) month after the Current Business Start To Run.
- (4) an individual taxpayer who carries on business or performs as described in paragraph (3), including married women referred to in paragraph (2) which carries on business or performs as well as individual taxpayers by certain businessmen legislation in the field of taxation.
- (5) If the total income of an individual taxpayer who does not run a business or does not do free work up to a month annualized exceeds exemption, the taxpayer is required to register to obtain a Tax Identification Number (NPWP) maximum at the end of next month.
- (6) an individual taxpayer who does not run a business or does not do free work as referred to in paragraph (5), including married women as referred to in the paragraph (2) who does not run a business or does not do free work.
- (7) an individual taxpayer other than the taxpayer as described in paragraph (3), paragraph (4), paragraph (5), and paragraph (6) may register to obtain a Tax Identification Number (NPWP).
- (8) the taxpayer as described in paragraph (3) or paragraph (4) that satisfies the provisions of the Taxable Firm is required to report his business to be confirmed as Taxable Firm (PKP) accordance with the laws and regulations in the field of taxation.



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- (9) Taxpayers that do not implement the obligations referred to in paragraph (1), paragraph (2), paragraph (3), paragraph (4), paragraph (5), and paragraph (6) may be issued of Tax Identification Number (NPWP) and / or confirmed as Taxable Firm (PKP) in office.
- (10) Issuance of Tax Identification Number (NPWP) and / or strengthening of Taxable Firm (PKP) by the Director General of the Tax office referred to in paragraph (9) is based on the results of inspection or verification.
- (11) The Director General of Taxation to conduct activities in order to award a Tax Identification Number (NPWP) extension and strengthening of Taxable Firm (PKP).

Article 3

- (1) Registration to obtain a Tax Identification Number (NPWP) for Taxpayers as referred to in Article 2 paragraph (3), paragraph (4), paragraph (5), (6), and paragraph (7) performed on:
  - a. Tax Office or Office Services, Counseling and Consultation Taxation whose jurisdiction includes the residence or domicile of the taxpayer;
  - b. Tax Office in accordance with certain provisions of laws in taxation, or
  - c. Other place designated by the Director General of Taxes.
- (2) For an individual taxpayer in addition to certain employers to register with the Tax Office or other place as referred to in paragraph (1) also apply to the Tax Office whose jurisdiction covers places of business taxpayers.
- (3) Taxpayers as referred to in Article 2 paragraph (8) reported an attempt to be confirmed as Taxable Firm (PKP) on:
  - a. Tax Office or Office Services, Counseling and Consultation Taxation whose jurisdiction covers the place of residence or domicile, and / or places of business taxpayers, or
  - b. Tax Office in accordance with certain provisions of laws in taxation.
- (4) In the case of residence or domicile, and / or places of business taxpayers are in 2 (two) or more working area of the Tax Office, the Director General of Taxes to establish the Tax Office where the taxpayer is registered.

Article 4

- (1) Taxpayers who register to obtain a Tax Identification Number (NPWP) and / or report his business to be confirmed as the Taxable Firm (PKP) as referred to in



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Article 3 made through a written application.

- (2) Based on the application as referred to in paragraph (1), Head of the Tax Office do:
  - a. Tax Identification Number (NPWP) issuance of at least 1 (one) working days since the receipt received completely;
  - b. Inauguration of Taxable Firm (PKP) later than 5 (five) working days after receipt of a complete petition.
- (3) Inauguration of Taxable Firm (PKP) as referred to in paragraph (2) letter b is given after verification.

Article 5

- (1) An undivided inherited as a unit replaces the right in its position as the Subject of Taxes using Tax Identification Number (NPWP) of an individual taxpayer who left the legacy.
- (2) The Obligation of taxation of individual taxpayers who left a legacy that has not been resolved and the tax obligation arising from an undivided as referred to in paragraph (1) is represented by:
  - a. one of the heirs;
  - b. executors, or
  - c. Those who took care of inheritance.
- (3) Representative of an individual taxpayer who left a legacy as referred to in paragraph (2) shall report the data changes to the Tax Office where the taxpayer is registered.

Article 6

Registered Taxpayers and / or registered Taxable Firm (PKP) changing data, must report such changes to the Tax Office whose jurisdiction covers the place of residence or domicile and / or place of business taxpayers and / or Taxable Firm (PKP).

Article 7

- (1) Elimination of Tax Identification Number (NPWP) done in terms of:
  - a. Proposed a removal petition of Tax Identification Number (NPWP) filed by:
    - 1) Taxpayers and / or their heirs because the taxpayer is not eligible subjective and / or objective requirements in accordance with the provisions of tax laws;
    - 2) Taxpayers body in the frame of work of the liquidation or dissolution or termination of the merger;
    - 3) women who previously had a Tax Identification Number (NPWP) and get married without creating wealth and income separation agreement, or
    - 4) Taxpayer permanent establishment to stop its operations in Indonesia.



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- b. Deemed necessary by the Director General of Taxes to abolish the Tax Identification Number (NPWP) of the taxpayer is not eligible subjective and / or objective requirements in accordance with the provisions of laws in taxation.
- (2) Elimination of Tax Identification Number (NPWP) as described in the paragraph (1) performed a verification or inspection.
- (3) Elimination of Tax Identification Number (NPWP) as described in paragraph (1) shall in the case of the tax debt have been repaid or the right to collect has expired.
- (4) Elimination of Tax Identification Number (NPWP) can also be done in the case of taxpayers having tax debt but cannot or will not be billed again, partly due to:
  - a. Individual taxpayer dies without leaving a legacy and has no heir or heirs cannot be found, or
  - b. Taxpayers do not have wealth.
- (5) Elimination of Tax Identification Number (NPWP) the Taxpayer woman as referred to in paragraph (1) letter a number 3) can be done in terms of the woman's husband has been registered as a taxpayer.
- (6) The Director General of Taxes after inspection or verification shall give a decision on the request Tax Identification Number (NPWP) removal within 6 (six) months for an individual taxpayer or a 12 (twelve) months for the body taxpayer, since the date of application for the taxpayer received completely.
- (7) If the period as referred to in paragraph (6) has been exceeded, and the Director General of Taxes has not given a decision, the request of removal of Tax Identification Number (NPWP) is considered granted.
- (8) In the event that the application be granted taxpayer as described in paragraph (7), the Director General of Taxes shall issue a decision letter of removal of Tax Identification Number (NPWP) at the latest within a period of 1 (one) month after the period as referred to in paragraph (6) ends.

Article 8

- (1) The Director General of Taxes for the office or the Taxpayer may request revocation of Inauguration of Taxable Firm (PKP).
- (2) Revocation of Inauguration of Taxable Firm (PKP) as referred to in paragraph (1) may be done in terms of:
  - a. Taxable Firm (PKP) moving address to the other working area of the Tax Office;
  - b. is not eligible as Taxable Firm (PKP) including a



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- number of distribution and / or gross receipts for a fiscal year shall not exceed the amount of the distribution and / or gross receipts for Small Business;
- c. Taxable Firm (PKP) has focused its spot of Value Added Tax (VAT) payable in the other place, or
  - d. Taxable Firm (PKP) abusing the Inauguration of Taxable Firm (PKP).
- (3) Revocation of Inauguration of Taxable Firm (PKP) as referred to in paragraph (1) performed by a verification or inspection.
  - (4) Upon the request of the taxpayer to perform Revocation of Inauguration of Taxable Firm (PKP) as referred to in paragraph (1), the Director General of Taxes after the verification or examination shall give a decision within a period of 6 (six) months since the date of receipt received completely.
  - (5) If the period as referred to in paragraph (4) has been exceeded, and the Director General of Taxes has not given a decision, the application for Revocation of Inauguration of Taxable Firm (PKP) deemed granted.
  - (6) If the application for Revocation of Inauguration of Taxable Firm (PKP) is deemed granted as referred to in paragraph (5), the Director General of Taxes issued a decision concerning the Revocation of Inauguration of Taxable Firm (PKP) within a period of at least 1 (one) month after the period as referred to in paragraph (4) expires.

Article 9

Elimination of Taxpayer Identification Number and / or Revocation of Inauguration of Taxable Firm (PKP) is intended for the benefit of tax administration, and does not eliminate the tax liability to be done by Taxpayer and / or Taxable Firm (PKP) is concerned.

Article 10

Further provisions on the procedures for the registration and reporting of business activities, procedures for the registration, administration, and the elimination of the Tax Identification Number (NPWP), as well as Inauguration and Revocation of Inauguration of Taxable Firm (PKP) and extension activities, organized by the Regulation of the Director General of Taxes.

Article 11

By the enforcement of this Regulation of the Minister, the implementing regulations related to the registration and reporting period operations, procedures for the registration, administration and Elimination of NPWP, and Inauguration and Revocation of Inauguration of Taxable Firm (PKP) prior to



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enactment of repeal this Regulation of the Minister, shall remain valid as long as not contrary to this Regulation of the Minister or not regulated by the implementation of the new regulations by this Regulation of the Minister.

Article 12

At the time of entry into force of this Regulation of the Minister, Regulation of the Minister of Finance Number 20/PMK.03/2008 concerning Reporting Period Registration and Business Activities, Procedures of Registration and Elimination of Tax Identification Number, and Inauguration and Revocation of Inauguration of Taxable Firm, revoked and declared to be invalid.

Article 13

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 14, 2012

MINISTER OF FINANCE,

Signed.

AGUS  
MARTOWARDOJO

D.W.

Promulgated in Jakarta

on May 15, 2012

MINISTER OF JUSTICE AND HUMAN RIGHTS,

Signed.

AMIR SYAMSUDDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 525 YEAR 2012