MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA
NUMBER 91 / PMK.03 / 2015

CONCERNING

REDUCTION OR ABOLITION OF ADMINISTRATIVE SANCTIONS FOR LATE SUBMISSION OF TAX RETURN, TAX RETURN REVISION AND LATE TAX PAYMENT OR DEPOSIT

BY THE GRACE OF THE GOD ALMIGHTY

THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Considering: a. that in order to provide guidance to the Taxpayers and to encourage Taxpayers to submit Tax Return, to pay or deposit tax underpayment in the Tax Return as well as to carry out the correction of the Tax Return in 2015 as an effort to increase state revenue and build a strong tax base, it requires policy instruments in the field of taxation;

b. that under Article 36 paragraph (1) letter a of Law Number 6 of 1983 concerning General Provisions and Tax Procedures as amended by Law Number 16 of 2009, the Director General of Taxes is authorized to reduce or eliminate administrative sanctions in the forms of interest, fines, and increase payable in accordance with the provisions of the legislations in the field of taxes in case the sanctions are imposed because of the oversight of the taxpayer or not because of the taxpayer’s fault;

c. that based on the considerations referred to in paragraphs a and b as well as to implement the provisions of Article 36 paragraph (2) of Law Number 6 of 1983 on General Provisions and Procedures of Taxes as amended by Law Number 16 of 2009, it is necessary to stipulate Regulation of Minister of Finance on Reduction or Abolition of Administrative Sanctions For Late Submission of Tax Return, Tax Return Correction And Late Tax Payment or Deposit;
In the View of:

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

2. Presidential Regulation Number 28 of 2015 on the Ministry of Finance (State Gazette of the Republic of Indonesia of 2015 of Number 51);

PASSING A DECREE

To Stipulate:

REGULATION OF THE MINISTER OF FINANCE CONCERNING REDUCTION OR ABOLITION OF ADMINISTRATIVE SANCTIONS FOR LATE SUBMISSION OF TAX RETURN, TAX RETURN CORRECTION AND LATE TAX PAYMENT OR DEPOSIT.

Article 1

Referred to herein as:


2. Tax Return hereinafter referred to as Tax Return shall be a letter used by the taxpayer to report the calculation and / or payment of taxes, taxable income and / or non-taxable income and / or assets and liabilities in accordance with the provisions of the legislation in the field of taxation.

3. Periodic Tax Return shall be the Tax Return Period for a tax period.

4. Annual Tax Return shall be the Tax Return for a tax year or part tax year.

5. Notice of Tax Collection shall be a letter for collecting tax and / or administrative sanctions
in the form of interest and / or penalties.

6. Administrative Sanctions shall be administrative sanction or penalty interest that shall be payable in accordance with the provisions of Article 7, Article 8, paragraph (2), Article 8 (2a), Article 9, paragraph (2a), Article 9, paragraph (2b), or Article 14 paragraph (4) of the KUP Law.

Article 2

The Director General of Taxes at the application of the taxpayer can reduce or eliminate the Administrative Sanctions in case the Administrative Sanctions are imposed due to the oversight of a taxpayer or not because of his/her fault.

Article 3

The administrative sanctions imposed because of the oversight of a taxpayer or not because of the taxpayer’s fault as referred to in Article 2 shall be limited on:

a. Late submission of the Annual Income Tax Return for the tax year 2014 and earlier and / or the Periodic Tax Return for the tax period December 2014 and earlier;

b. Late payment or deposit on underpayment of tax payable by the Annual Income Tax Return for the tax year 2014 and earlier;

c. Late payment or deposit of tax payable for a period or Tax Period as stated in the Periodic Tax Return for the tax period of December 2014 and earlier; and / or

d. correction performed by the taxpayer with the taxpayer’s own will to the Annual Income Tax return for the tax year 2014 and earlier and / or Periodic Tax Return for the tax period of December 2014 and earlier resulting in larger tax payable.
conducted in 2015.

Article 4

(1) In order to obtain the reduction or abolition of administrative sanctions as referred to in Article 2; the taxpayer shall submit an application to the Director General of Taxes.

(2) The application referred to in paragraph (1), must meet the following requirements:
   a. 1 (one) application for 1 (one) Notice of Tax Collection;
   b. submitted in writing in the Indonesian language;
   c. signed by the Taxpayer in the case of an individual taxpayer or representative of the taxpayer in terms of corporate taxpayer, and cannot be authorized; and
   d. submitted to the Tax Office where the taxpayer is registered.

(3) The application referred to in paragraph (1) shall be accompanied by the following documents:
   a. a statement stating that the late submission of tax returns, late payment of tax, and / or correction of tax return is due to the oversight or not because of a fault on a seal signed by the taxpayer in the case of an individual taxpayer or representative of the taxpayer in terms of institutional taxpayer;
   b. copy of the tax return or corrected Tax Return submitted or print-out of the Tax Return or corrected Tax Return in the form of electronic documents submitted;
   c. copy of receipt or proof of mailing considered as proof of receipt or delivery of the Tax Return or corrected Tax Return;
   d. copy of the Tax Payment Slip or other administrative means equated with the Tax Payment Slip as the proof of payment of the tax payable stated in the Periodic Tax
Return or proof of payment of tax underpayment listed in the Annual Income Tax returns or proof of payment of underpaid tax stated in the corrected Tax Return; and
e. copy of Notice of Tax Collection.

(4) In addition to meeting the requirements referred to in paragraph (2) and paragraph (3), to the application for reduction or abolition of administrative sanctions, the following provisions shall apply:
a. the Administrative Sanctions in the Notice of Tax Collection have not been paid by the taxpayer; or
b. the Administrative Sanctions in the Notice of Tax Collection has already been paid partly by the taxpayer.

(5) In the event that the administrative sanctions in the Notice of Tax Collection have been set off against the tax overpayment, which shall be done through SPM reduction and / or transfer of payments, the Administrative Sanctions in the Notice of Tax Collection shall be considered unpaid by the Taxpayer as described in paragraph (4).

(6) The application for reduction or abolition of Administrative Sanctions referred to in paragraph (1) may be filed by the Taxpayer at most two (2) times.

(7) In case the taxpayer is applying for the reduction or abolition of the Administrative Sanctions for the second time, that application must be submitted after the issuance of decree of the Director General of Taxes on the first application.

(8) The second application for reduction or abolition of the Administrative Sanctions as referred to in paragraph (7) shall remain to be submitted for the Notice of Tax Collection for which has been issued a decree of the Director General of Taxes.

(9) The provisions referred to in paragraph (2) to
paragraph (5) apply also to the second application for reduction or abolition of the Administrative Sanctions.

Article 5

(1) The Director General of Taxes shall follow up the application of the Taxpayer referred to in Article 4 paragraph (1) and paragraph (7) by examining the:
   a. fulfillment of the requirements referred to in Article 4 paragraph (2) and Article 4 paragraph (3)
   b. fulfillment of the provisions referred to in Article 4 paragraph (4); and
   c. fulfillment of the provisions referred to in Article 3.

(2) In the event that the results referred to in paragraph (1) conclude that the application of the taxpayer meets the requirements referred to in Article 4 paragraph (2) and Article 4 paragraph (3), the provisions referred to in Article 4 paragraph (4), and the provisions referred to in Article 3, the Director General of Taxes shall issue:
   a. Decree on the Abolition of Administrative Sanctions; or
   b. Decree on the Reduction of Administrative Sanctions.

(3) The Decree on the Abolition of Administrative Sanctions referred to in paragraph (2) letter a shall be issued by the Director General of Taxes under the following conditions:
   a. The Administrative Sanctions listed in the Notice of Tax Collection have not been paid by the taxpayer; and
   b. The amount of the Administrative Sanctions abolished shall be equal to the amount of the Administrative Sanctions in the Notice of Tax Collection.

(4) The Decree on the Reduction of Administrative Sanctions referred to in paragraph (2) b shall be issued by the Director General of Taxes under
the following conditions:

a. The Administrative Sanctions listed in Notice of Tax Collection have already been paid partly by the taxpayer; and

b. The Administrative Sanctions reduced shall be equal to the rest of the Administrative Sanctions which have not been paid by the taxpayer.

(5) The Decree on the Abolition of Administrative Sanctions or Decree on the Reduction of Administrative Sanctions referred to in paragraph (2) shall be issued by the Director General of Taxes within 6 (six) months from the date of receipt of the application from the Taxpayer.

(6) In the event that the results of study referred to in paragraph (1) conclude that the application of the taxpayer does not meet the requirements referred to in Article 4 paragraph (2) and Article 4 paragraph (3), the provisions referred to in Article 4 paragraph (4), and / or the provisions referred to in Article 3, the application of the taxpayer shall be returned.

(7) The application of the Taxpayer that does not meet the requirements referred to in Article 4 paragraph (2) and / or Article 4 paragraph (3) may be reapplied by the Taxpayer.

(8) With regard to the application of the Taxpayers that does not meet the provisions referred to in Article 3 and / or Article 4 paragraph (4), the taxpayer cannot lodge – application.

(9) If the period of 6 (six) months as referred to in paragraph (5) has passed but the Director General of Taxes does not issue a decree or does not return the application of the Taxpayer referred to in paragraph (6), the application shall be deemed granted and the Director General of Taxes must issue a decree in accordance with the application submitted by the Taxpayer.

Article 6
On the Notice of Tax Collection issued to the taxpayer in relation to the:

a. submission of the Income Tax Return for the tax year 2014 and earlier and / or Periodic Tax Return for the tax period of December 2014 and earlier;

b. late payment or deposit on underpayment of tax payable by the Annual Income Tax Return for the tax year 2014 and earlier;

c. late payment or deposit of tax payable for a period or Tax Period as stated in the Periodic Tax Return for the Tax Period of December 2014 and earlier; and / or

d. correction performed by the Taxpayer with the Taxpayer's own will on the Annual Income Tax return for the tax year 2014 and earlier and / or return period for the Tax Period of December 2014 and earlier that results in the tax debt becomes larger,

conducted in 2015, the tax collection on the Notice of Tax Collection may be suspended if the Taxpayer submits the application referred to in Article 4 paragraph (1) and / or Article 4 paragraph (7).

Article 7

The following documents:

a. Application for the reduction or abolition of Administrative Sanctions as referred to in Article 4 paragraph (1) and Article 4 paragraph (7);

b. Return of the Application for the Reduction or Abolition of Administrative Sanctions as referred to in Article 5 paragraph (7);

c. Decree on the Abolition of Administrative Sanctions referred to in Article 5 (2) a and Decree on the Reduction of Administrative Sanctions referred to in Article 5 (2) b,

shall be made using the appropriate format as contained in the Appendices which shall be integral
parts of this Ministerial Regulation.

Article 8
This Ministerial Regulation shall come into force as of the date of promulgation.
For public cognizance, this Ministerial Regulation shall be promulgated in the State Gazette of the Republic of Indonesia.

Enacted in Jakarta on 30 April 2015

THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,
Signed.

BAMBANG P. S. BRODJONEGORO

Promulgated in Jakarta On 4 May 2015

THE MINISTER OF LAW AND HUMAN RIGHTS OF THE REPUBLIC OF INDONESIA,
Signed.
YASONNA H. LAOLY

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2015 OF NUMBER 671

Given as a duplicate
THE HEAD OF GENERAL AFFAIRS BUREAU
Represented by
THE HEAD OF ADMINISTRATION DEPARTMENT OF THE MINISTRY

Signed and stamped

GIARTO
NIP 195904201984021001
A.1. FORMAT SAMPLE OF APPLICATION FOR REDUCTION OR ABOLITION OF ADMINISTRATIVE SANCTIONS FOR LATE SUBMISSION OF TAX RETURN, CORRECTION OF TAX RETURN, AND OR LATE PAYMENT OF DEPOSIT OF TAX:

Number: …………………(1) ………………..(2)
Attachment: …. (3)
Subject : Application for Reduction or Abolition of Administrative Sanctions

The Director General of Taxes
Represented by the Head of Tax Office ...(4)

The undersigned below:

Name : …..(5)
TIN : …(6)
Occupation : …(7)
Address : …(8)
Phone Number : …(9)
Acting as : [ ] Taxpayer
[ ] Representative of Taxpayer
Name : …(10)
TIN : …(11)
Address : …(12)

hereby applies for the reduction or abolition of Administrative Sanctions contained in the Notice of Tax Collection (STP):

Number: …(13)
date: ...(14),

as a result of ...(15):

[ ] late submission of Tax Return on:
• Annual Tax Return : …(16)
• Tax Year / Tax Period *) : …(17)
• Date : (18)

[ ] Corrected Annual Tax Return:
• Annual Tax Return : ...(19)
• Tax Year / Tax Period *) : ...(20)
• Dates : ...(21)
• The amount of the tax payment : ...(22)
• Date of tax payment : ...(23)
• The tax payment : ...(24)
• NTPN : ...(25)

[ ] late tax payment on:

• Annual Tax Return : ...(26)
• Tax Year / Tax Period *) : ...(27)
• Amount of the tax payment : ...(28)
• Date of tax payment : ...(29)
• Place of tax payment : ...(30)
• NTPN : ...(31)

[ ] ..........(32)

For meeting the requirements of the application, please find the enclosed documents: (33)

<table>
<thead>
<tr>
<th>No</th>
<th>Type of Documents</th>
<th>Set / Sheet</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Statement ...(34)</td>
<td>... sheet</td>
</tr>
<tr>
<td>2</td>
<td>Copy Annual Tax Return / print-out of electronic Annual Tax Return</td>
<td>1 (one) set</td>
</tr>
<tr>
<td>3</td>
<td>Copy of receipt / proof of delivery of letter</td>
<td>1 (one) sheet</td>
</tr>
<tr>
<td>4</td>
<td>Copy of Tax Deposit Slip or other administrative means equals to the Tax Deposit Slip</td>
<td>... sheets</td>
</tr>
<tr>
<td>5</td>
<td>Copy of Notice of Tax Collection</td>
<td>1 (one) sheet</td>
</tr>
</tbody>
</table>

Thus we convey our application to be considered.

The Taxpayer / Representative *)

..................... (35)

Remarks:
1. Mark X on the corresponding field.
2. *) Fill with the appropriate option.
INSTRUCTIONS FOR FILLING THE APPLICATION FOR REDUCTION OR ABOLITION OF ADMINISTRATIVE SANCTIONS FOR LATE SUBMISSION OF TAX RETURN, TAX RETURN CORRECTION AND LATE TAX PAYMENT OR DEPOSIT

Number (1): Filled in accordance with the numbering of letter of the Taxpayer.

Number (2): Fill with the city name and date of signing of the application.

Number (3): Filled with the number of attachments that are included in the application of the Taxpayer.

Number (4): Filled with the name and address of the Tax Office where the Taxpayer is registered and / or place where the Taxable Person is confirmed.

Number (5): For individual Taxpayer, fill with the name of the Taxpayer signing the application.

For institutional Taxpayer, fill with the name of the representative signing the application.

The definition of representatives as referred to in Article 32 of the KUP Law.

Number (6): Fill with the Taxpayer Identification Number (TIN) of the Taxpayer / representative signing the application.

Number (7): Fill with the position of the representative signing the application.

In the event that the application is submitted by an individual Taxpayer, Number (7) does not need to be filled.

Number (8): Fill with the address of the Taxpayer / representative signing the application.

Number (9): Fill with phone number of the Taxpayer / representative signing the application.

Number (10): Fill with the name of the corporate Taxpayer if the application is submitted by a corporate Taxpayer.

In case the application is submitted by an individual Taxpayer, Number (10) does not need to be filled.

Number (11): Fill with the TIN of the institutional Taxpayer if the application is submitted by an institutional Taxpayer.

In case the application is submitted by an individual Taxpayer, Number (11) does not need to be filled.

Number (12): Fill with the address of the institutional Taxpayer if the application is submitted by an institutional Taxpayer.

In case the application is submitted by an individual Taxpayer, Number (12) does not need to be filled.
Number (13): Fill with the number of the Notice of Tax Collection filed for application.
Number (14): Fill with the date of the Notice of Tax Collection filed for application.
Number (15): In the event of 1 (one) basis of Administrative Sanctions, mark X on 1 (one) box.
   In case there is more than 1 (one) basis, mark X on more than 1 (one) box.
Number (16): Fill with the type of Annual Tax Return submitted.
Number (17): Fill with the Tax Year / Tax Period *) of the Annual Tax Return submitted.
Number (18): Fill with the date of submission of Tax Return as specified in the receipt or proof of mailing.
Number (19): Fill with the type of the Annual Tax Return corrected.
Number (20): Fill with the Tax Year / Tax Period *) from the Annual Tax Return corrected.
Number (21): Fill with the date of submission of the corrected Annual Tax Return’s stated in evidence of receipt or proof of mailing.
Number (22): Fill with the amount of tax paid by the Taxpayer.
   In the case of payment more than once, mention each payment.
Number (23): Fill with the date of payment of tax by the Taxpayer.
   In the case of payment more than once, mention each payment date.
Number (24): Fill with the name of the Collecting Agent / Foreign Exchange Collecting Agent of the place of tax payment by the Taxpayer.
   In case the payment is made more than once, mention each place of payment.
Number (25): Fill with State Revenue Transaction Number (NTPN) in accordance with the number contained in the Tax Deposit Slip (SSP) or other administrative means are equated with the Tax Deposit Slip as the proof of tax payment by the Taxpayer.
   In case the payment is made more than once, mention each NTPN.
Number (26): Fill with the type of Annual Tax Return submitted.
Number (27): Fill with the Tax Year / Tax Period *) from the Annual Tax Return submitted.
Number (28): Fill with the amount of tax paid by the Taxpayer.
In case the payment is made more than once, mention each payment.

Number (29): Fill with the date of payment of tax by the Taxpayer.

In case the payment is made more than once, mention each payment date.

Number (30): Fill with the name of the Collecting Agent / Perception Exchange Bank / Foreign Exchange Collecting Agent of the place of payment of tax by the Taxpayer.

In case the payment is made more than once, mention each place of payment.

Number (31): Fill with State Revenue Transaction Number (NTPN) in accordance with the number contained in the Tax Deposit Slip or other administrative means equated with Tax Deposit Slip as proof of tax payment by the Taxpayers.

In case the payment is made more than once, mention each NTPN.

Number (32): Fill with another reason to be conveyed by the Taxpayer.

For example: for the second application, the Taxpayer may include the number of Decree of the Director General of Taxes which has been sent to the Taxpayer to the first application.

Number (33): Fill with the type of document with the number of sheets of each document as a requirement which must be attached.

Number (34): A statement made by the Taxpayer in accordance with the format as attached in the appendices of this ministerial regulation.

Number (35): Fill with the name and signature of the applicant as listed in Number (5).
A.2. SAMPLE OF FORMAT OF STATEMENT MADE BY THE TAXPAYER AND MUST BE ATTACHED IN THE APPLICATION OF THE TAXPAYER:

STATEMENT LETTER

The undersigned below:

Name : ...(1)
TIN : ...(2)
Position : ... (3)
Address : ... (4)
Phone Number : ... (5)

Acting as: [ ] Taxpayer
[ ] Representative
Of the following Taxpayer
Name : ...(6)
TIN : ...(7)
Address : ...(8)

In connection with application for the reduction or abolition of Administrative Sanctions:

Number: ...(9)
Dated : ...(10)

we hereby declare that... (11):

[ ] the late submission of Tax Return ... (12) Tax Year / Tax Period *).... (13) that we submitted on ...(14);
[ ] Corrected Annual Tax Return... (15) Tax Year / Tax Period *) ...(16) that we delivered on ... (17) and we have paid off the tax payment deficit listed in the Corrected Annual Tax Return in the amount of ... (18) on ... (19) at... (20) with NTPN .... (21); and / or *)
[ ] late tax payment listed in the Annual Tax Return ... (22) Tax Year / Tax Period *) ... (23) in the amount of ... (24) that we have implemented on ... (25) at ... (26) with NTPN ... (27),

Was performed due to oversight or not due to our fault. Thus we convey this statement.
Remarks:
1. Mark X on the appropriate box.
2. *) Fill with the appropriate option.
INSTRUCTIONS FOR FILING THE STATEMENT

Number (1): For individual Taxpayer, Fill with the name of the Taxpayer signing the application.
For institutional Taxpayer, Fill with the name of the Representative signing the application.
The definition of representatives is as referred to in Article 32 of the KUP Law.

Number (2): Fill with Taxpayer Identification Number (TIN) of the Taxpayer / representative signing the statement.

Number (3): Fill with the position of the Representative signing the statement.
In the case of a statement made by an individual Taxpayer, Number (3) does not need to be filled.

Number (4): Fill with the address of the Taxpayer / representative signing the statement.

Number (5): Fill with phone numbers of the Taxpayer / representative signing the statement.

Number (6): Fill with the name of the institutional Taxpayer.
In the event that the application is submitted by an individual Taxpayer, Number (6) does not need to be filled.

Number (7): Fill with the address of the institutional Taxpayer.
In the event that the application is submitted by an individual Taxpayer, Number (7) does not need to be filled.

Number (8): Fill with the address of the institutional Taxpayer.
In the event that the application is submitted by an individual Taxpayer, Number (8) does not need to be filled.

Number (9): Fill with the Notice of Tax Collection number.

Number (10): Fill with the date of Notice of Tax Collection.

Number (11): Fill in the appropriate box.

Number (12): Fill with the type of the Annual Tax Return submitted.

Number (13): Fill with the Tax Year / Tax Period *) of the Annual Tax Return submitted.

Number (14): Fill with the date of submission of the tax return as specified in the receipt or proof of mailing.

Number (15): Fill with the type of the Annual Tax Return corrected.

Number (16): Fill with the Tax Year / Tax Period *) of the Annual Tax Return corrected.

Number (17): Fill with the Corrected Annual Tax Return date of delivery as stated in the evidence of receipt or proof of mailing.

Number (18): Fill with the amount of tax paid by the Taxpayer.
In case the payment is made more than once, mention each payment.

Number (19): Fill with the date of payment of tax by the Taxpayer.
   In case the payment is made more than once, mention each payment date.

Number (20): Fill with the name of the Collecting Agent / Foreign Exchange Collecting Agent of the place of tax payment by the Taxpayer.
   In case the payment is made more than once, mention each place of payment.

Number (21): Fill with the State Revenue Transaction Number (NTPN) in accordance with the number contained in the Tax Deposit Slip or other administrative means equated with the Tax Deposit Slip as proof of tax payment by the Taxpayer.
   In case the payment is made more than once, mention each NTPN.

Number (22): Fill with the type of the Annual Tax Return submitted.

Number (23): Fill with the Tax Year / Tax Period *) of the tax payment.

Number (24): Fill with the amount of tax paid by the Taxpayer.
   In case the payment is made more than once, mention each payment.

Number (25): Fill with the date of payment of tax by the Taxpayer.
   In case the payment is made more than once, mention each payment date.

Number (26): Fill with the name of the Collecting Agent / Foreign Exchange Collection Agent of the place of tax payments by the Taxpayer.
   In case the payment is made more than once, mention each place of payment.

Number (27): Fill with the State Revenue Transaction Number (NTPN) in accordance with the number contained in the Tax Deposit Slip or other administrative means equated with the Tax Deposit Slip as proof of tax payment by the Taxpayer.
   In case the payment is made more than once, mention each NTPN.

Number (28): Fill with the city name and date of signing of the application.

Number (29): Fill with the name and signature of an individual Taxpayer / representative of institutional Taxpayer on a stamp duty.
B. SAMPLE OF FORMAT OF APPLICATION LETTER FOR REDUCTION OR ABOLITION OF ADMINISTRATIVE SANCTION ON LATE SUBMISSION OF TAX RETURN, CORRECTED TAX RETURN, AND LATE TAX PAYMENT OR DEPOSIT:

THE MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA

DIRECTORATE GENERAL OF TAXATION

......(1)

Number : S- ...(2) ...................(3)
Classification : ... (4)
Attachment : ... (5)
Re : Return of Application for Reduction or Abolition of Administrative Sanctions

Dear....(6)

Referring to your letter number ... (7) dated ... (8) received
On ... (9) with the subject Application for Reduction or Abolition of Administrative Sanctions on Notice of Tax Collection number ...(10) dated... (11) published relating to ...(12):
[ ] late submission of tax returns;
[ ] delivery of corrected Annual Tax Return; and / or
[ ] late tax payment,

We hereby inform you that:
1. Based on our study, your application does not meet the terms and / or requirements as stipulated in Article 3 / Article 4 paragraph (2) / Article 4 paragraph (3) / Article 4 paragraph (4) *) Regulation of the minister of Finance Number /PMK.03/2015, with the following explanation:
a...... ;
b. ....;
c. etc. (13)

2. In connection with the foregoing, we return your application and you:
[ ] still can reapply in accordance with Article 5, paragraph (8) of Regulation of the Minister of Finance Number /PMK.03/2015.
[ ] are not allowed to reapply in accordance with Article 5, paragraph (9) Regulation of the Minister of Finance Number /PMK.03/2015.

Thank you for your attention and cooperation.

OBO of the DIRECTOR GENERAL OF TAXES
...(14)
.....
NIP.... (15)

CC:
1. The Director General of Taxes
2. ...(16)

Description:
1. Mark X on the appropriate box.
2. *) Fill with the appropriate option.
INSTRUCTIONS FOR FILLING

RETURN OF APPLICATION FOR REDUCTION OR ABOLITION OF
ADMINISTRATIVE SANCTIONS FOR LATE SUBMISSION OF TAX
RETURN, TAX RETURN CORRECTION AND LATE TAX PAYMENT OR
DEPOSIT

Number (1): Fill with the name of the office unit / using the letterhead of
the office unit.
  Example: Regional Office of DJP Bali
Number (2): Fill with the number of the letter.
Number (3): Fill with the date of the letter.
Number (4): Fill with the classification of the letter.
Number (5): Fill with the number of attachments.
Number (6): Fill with the name and address of the Taxpayer.
Number (7): Fill with the number of the application of the Taxpayer.
Number (8): Fill with the date of application of the Taxpayer.
Number (9): Fill with the date on which the application of the Taxpayer is received.
Number (10): Fill with the number of the Notice of Tax Collection.
Number (11): Fill with the date of the Notice of Tax Collection.
Number (12): Fill with basic for the imposition of administrative sanction.
  In the event of 1 (one) basis, mark X on one box of the administrative sanction.
  In the event of more than 1 (one) basis, mark X on more than one Administrative Sanctions.
Number (13): Fill with the brief explanation of the terms that are not met.
Number (14): Fill with the position of the official signing the letter.
Number (15): Fill with the name, NIP, and signature of the official signing the letter.
Number (16): Fill with the Head of the Tax Office where the Taxpayer is registered and / or place or confirmed as Taxable Person.
  Example: The Head of West Denpasar Tax Office

Remarks:
Mark X on the appropriate box.
C. SAMPLE OF FORMAT OF DECREE OF REDUCTION / ABOLITION OF ADMINISTRATIVE SANCTIONS FOR LATE SUBMISSION OF TAX RETURN, TAX RETURN CORRECTION AND LATE TAX PAYMENT OR DEPOSIT:

THE MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA

DECREE OF THE DIRECTOR GENERAL OF TAXES

NUMBER KEP ... (1)

CONCERNING

REDUCTION / ABOLITION *) OF ADMINISTRATIVE SANCTIONS ON NOTICE OF TAX COLLECTION DUE TO APPLICATION OF TAXPAYER

THE DIRECTOR GENERAL OF TAXES,

Considering : a. that by application of the Taxpayer in the name of...(2) number .... (3) dated ... (4) received by ... (5) on ... (6) based on Document Flow Monitoring Sheet number ... (7) dated ... (8) on Application for Reduction or Abolition of Administrative Sanctions on Notice of Tax Collection number ... (9) dated ... (10);
b. that the application referred to in paragraph a has been studied pursuant to report of study on the reduction or abolition of Administrative Sanctions number ... (11) dated ... (12);
c. that based on the considerations referred to in paragraphs a and b, it is necessary to stipulate Decree of the Director General of Taxes on the Abolition of Administrative Sanctions on Notice of Tax Collection due to the Application of the Taxpayer;

In View of : 1. Law Number 6 of 1983 concerning General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia of 1983 Number 49, Supplement of the State Gazette of the Republic of Indonesia Number 3262) as amended by Law Number 16 of 2009 (State Gazette of the Republic of Indonesia of 2009 Number 62, Supplement of the State Gazette of the Republic of Indonesia Number 4999);
2. Regulation of the Minister of Finance Number /PMK.03/2015 on Reduction or Abolition of Administrative Sanctions on Late submission of Tax Return, Corrected Tax Return, And Late Tax Payment or Deposit;

3. .... (13);

PASSING A DECREE:

To Stipulate : DECREE OF THE DIRECTOR GENERAL OF TAXES ON REDUCTION / ABOLITION *) OF ADMINISTRATIVE SANCTIONS ON NOTICE OF TAX COLLECTION DUE TO APPLICATION OF TAX TAXPAYERS.

FIRST : 1. To grant / reject *) the application for the reduction or abolition of Administrative Sanctions of the Taxpayer in letter number ... (14) dated ... (15).

2. To Eliminate / Abolish / Retain *) the sum of Administrative Sanctions in Notice of Tax Collection number ... (16) dated ... (17),

On the Taxpayer:

<table>
<thead>
<tr>
<th>Description</th>
<th>Formerly (Rp) / (USD)*</th>
<th>Reduced / Abolished (Rp) / (USD)*</th>
<th>To be (Rp) / (USD)*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unpaid / underpaid tax</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adm. Sanction</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Fine Art. 7</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Interest Art. 8(2) or Art. 8 (2a)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Interest Art. 9(2a) or</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
SECOND: this decree shall come into force on the date specified.

A copy of the decision of the Director General conveyed to:
1. ...
2. ...
3. ...
4. ff. (22)

Stipulated in ... (23)
On ... (24)
OBO THE DIRECTOR GENERAL OF TAXES ...
 ... (25)
...
NIP (26)
INSTRUCTIONS FOR FILING THE DECREE ON THE REDUCTION / ABOLITION OF ADMINISTRATIVE SANCTIONS FOR LATE SUBMISSION
OF TAX RETURN, TAX RETURN CORRECTION AND LATE TAX PAYMENT OR DEPOSIT

Number (1): Fill with the decree number.
Number (2) and (18): Fill with the name of the Taxpayer filing the application.
Number (3) and (14): Fill with the number of the application of the Taxpayer.
Number (4) and (15): Fill with the date of the application of the Taxpayer.
Number (5): Fill with the name of the tax office which received the application of the Taxpayer.
Number (6): Fill with the date the Taxpayer’s application is received in the Tax Office.
Number (7): Fill with the number of the Document Flow Monitoring Sheet.
Number (8): Fill with the date of the Document Flow Monitoring Sheet.
Number (9) and (16): Fill with the number of the Notice of Tax Collection filed for application.
Number (10) and (17): Fill with the date of the Notice of Tax Collection filed for application.
Number (11): Fill with the number of the study report on the reduction or abolition of administrative sanctions.
Number (12): Fill with the date of the study report on the reduction or abolition of Administrative Sanctions.
Number (13): Fill with the Decree of the Director General of Taxes on Delegation of Authority of the Director General of Taxes to Officials in the Directorate-General of Taxation applicable.
Number (19): Fill with the Taxpayer Identification Number (TIN) of the Taxpayers filing the application.
Number (20): Fill with the address of the Taxpayer.
Number (21): Fill with the amount of underpaid tax, Administrative Sanctions, and the amount payable as stated in the Notice of Tax Collection.

Fill with the amount of Administrative Sanctions abolished in the Decree of the Director General of Taxes.
Fill with the amount of the underpaid tax, Administrative Sanctions, and the amount of payable after the reduction or abolition of the Administrative Sanctions in the decree.
Especially to the second application the columns of decree of the Director General of Taxes shall be changed to be:

<p>| Description | Formerly Reduced / | Reduced / | To be |</p>
<table>
<thead>
<tr>
<th>Unpaid / underpaid tax</th>
<th>(Rp) / (USD)*</th>
<th>Abolished* / (Rp) / (first) (USD)*</th>
<th>Abolished* / (Rp) / (second) (USD)*</th>
<th>(Rp) / (USD)*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adm. Sanction</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
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<td>1. Fine Art. 7</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>2. Interest Art. 8(2) or Art. 8 (2a)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Interest Art. 9(2a) or 9(2b)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Fine Art. 14 (4)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total payable</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The columns above are filled with the following conditions:
Fill with the amount of underpaid tax, Administrative Sanctions, and the amount payable as specified in the Notice of Tax Collection and the number of Administrative Sanctions which have been reduced as stated in the Decree on Reduction of Administrative Sanctions on Notice of Tax Collection due to Application of the Taxpayers issued to the Taxpayer previously.
Fill with the amount of the Administrative Sanctions reduced or abolished in the decree.
Fill with the amount of underpaid tax, Administrative Sanctions, and the amount payable after the reduction or abolition of the Administrative Sanctions.
Number (22): Fill with the parties that will be given a copy of the decree, including the Taxpayer, Director General of Taxes, the head office unit issuing the decree, and the Head of the Tax Office issuing the tax assessment letter.
Number (23): Fill with the name of the city where the decree is issued.
Number (24): Fill with the date on which the decree is issued.
Number (25): Fill with official positions signing the decree. Example:
The Head of Aceh Regional Office of the Directorate General of Tax
Number (26): Fill with the name, NIP, and signature of the official signing the decree.
Remarks:
1. *) Fill with the appropriate option.
2. The decree created / printed in 4 (four) copies, with a designation as follows:
   - 1st sheet: for the Taxpayer;
   - 2nd sheet: the Head of Tax office issuing tax assessments;
   - 3rd sheet: for a publisher's office units decree;
   - 4th sheet: for the Director General of Taxes.

THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,
Signed.
BAMBANG P. S. BRODJONEGORO

Given as a duplicate
THE HEAD OF GENERAL AFFAIRS BUREAU
Represented by
THE HEAD OF ADMINISTRATION DEPARTMENT OF THE MINISTRY

Signed and stamped
GIARTO
NIP 195904201984021001