



Kementerian Keuangan Republik Indonesia
Direktorat Jenderal Pajak



A GLIMPSE OF

TAX AUDIT AND TAX REFUND

Presented by

ANDI NUGROHO SURYO KUNCORO

HASANUDDIN NAJIB

AUDIT OBJECTIVES



Kementerian Keuangan Republik Indonesia
Direktorat Jenderal Pajak

Audit is a series of activities:

- collect and process data, information, and / or evidence
- implemented objectively and professionally
- based on an audit standard
- to assess tax compliance and / or for other purposes in order to implement the provisions of the tax regulation.

AUDIT OBJECTIVES

to assess tax compliance

and/or

for other purposes

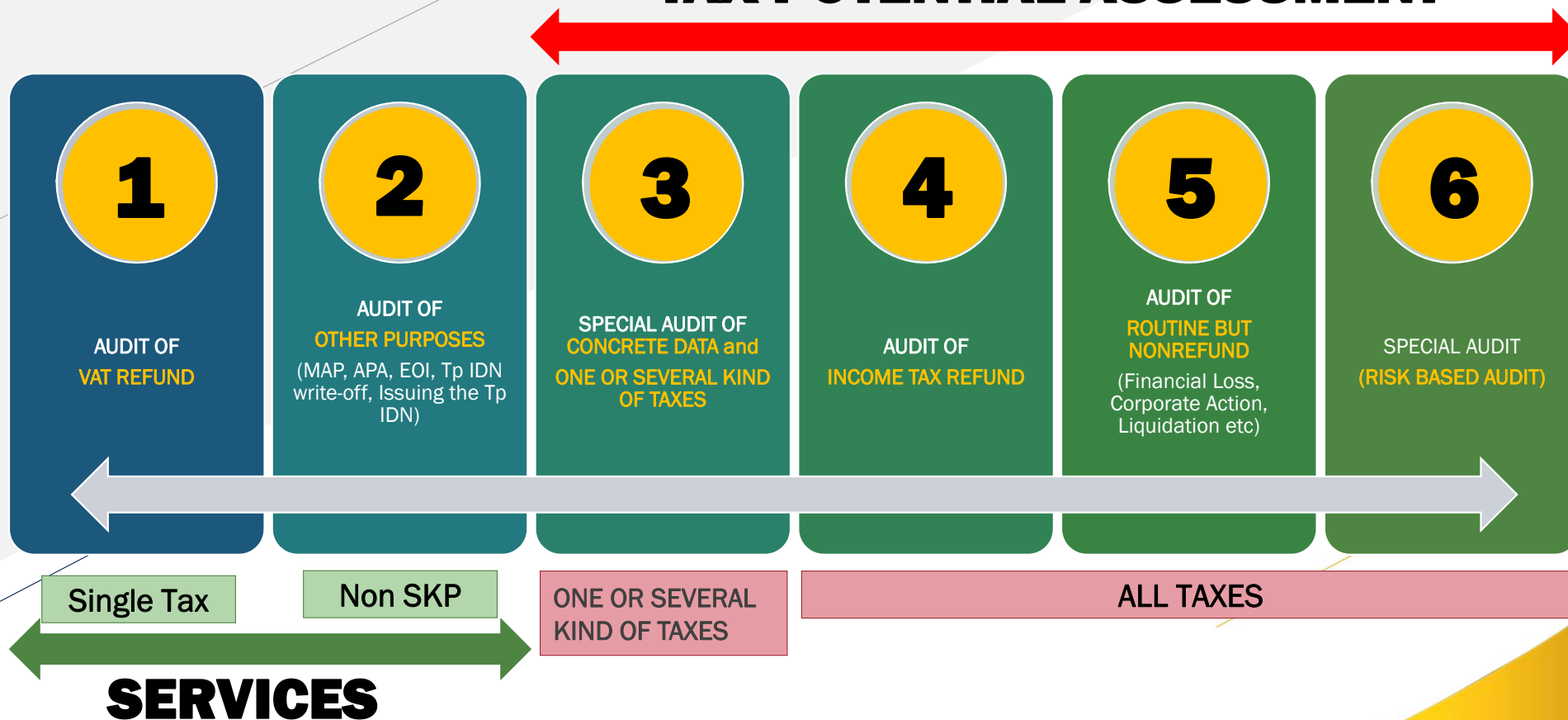
in order to implement the provisions of the taxation regulation.

(Article 1 no. 25 of GPTP – General Provision and Tax Procedure)

f # F# \$ # G



TAX POTENTIAL ASSESSMENT



*) Non SKP : Not issuing the Notice of Tax Assesment

f\$ # 9# ~ f



Kementerian Keuangan Republik Indonesia
Direktorat Jenderal Pajak

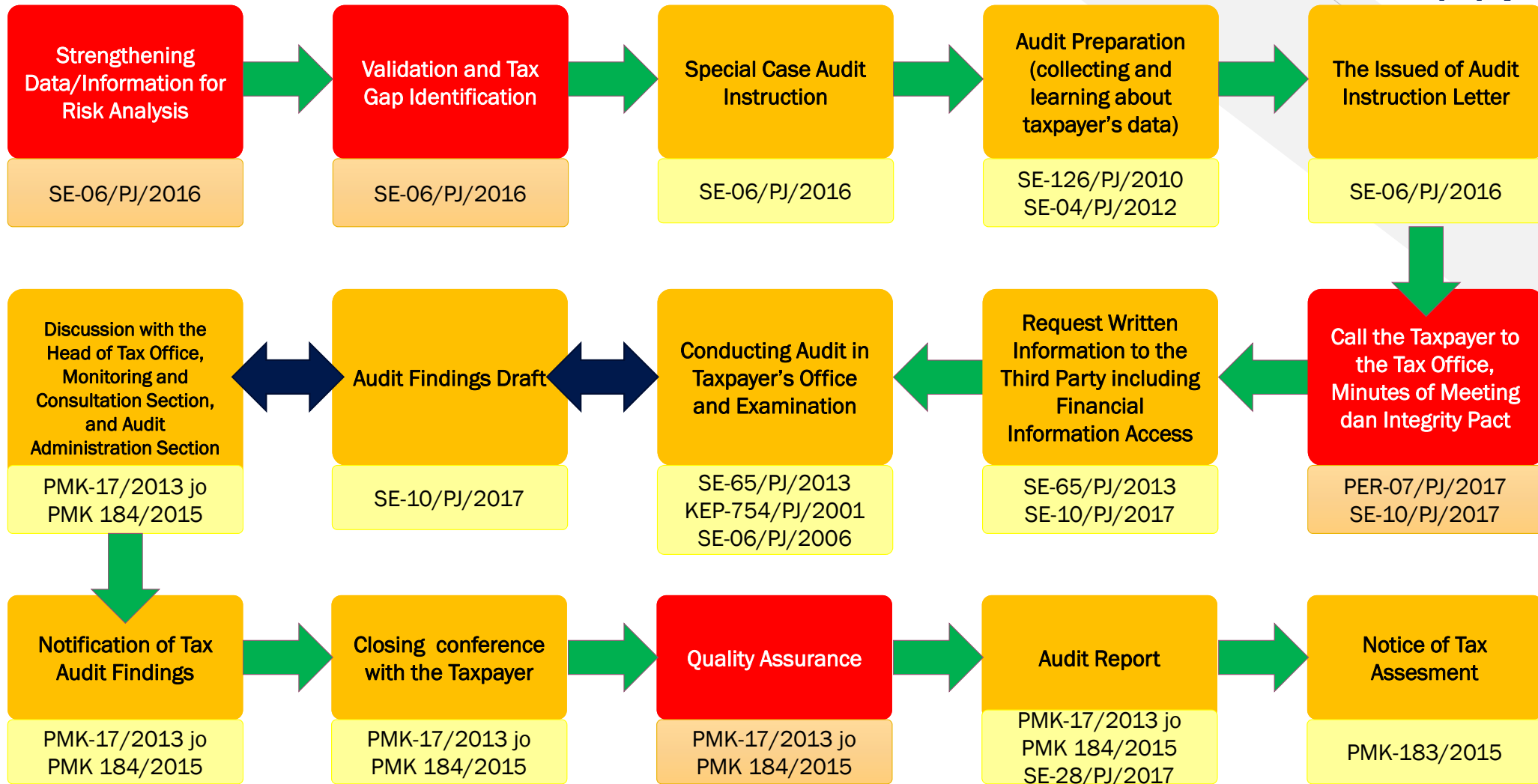
Notice of Tax Assessment:

1. Notice of Tax Underpayment Assessment
2. Notice of Additional Tax Underpayment Assessment
3. Notice of Tax Overpayment Assessment
4. Notice of Nil Tax Assessment
5. Notice of Tax Collection

*) Art 13, 15, 17, 17A, 14 of GPTP

Field Tax Audit Procedure

(PER-07/PJ/2017 & SE-15/PJ/2018)

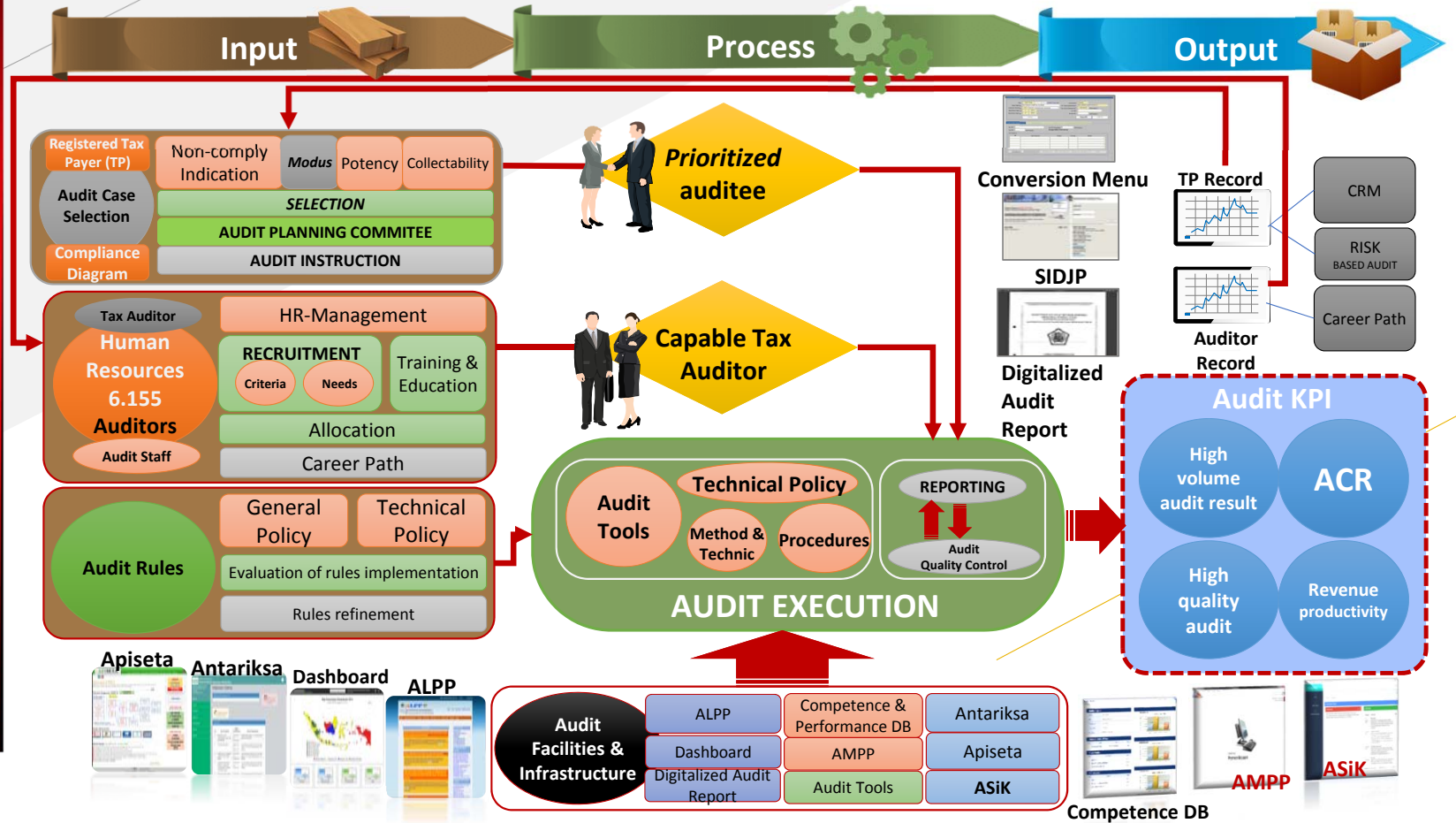


Revitalized Audit Business Process aims at more effective as well as increased quantity/quality of tax audit that are proxies optimize tax revenue collection, increase sustainable compliance, and prevent aggressive tax planning



Legal Basis

- General Provisions and Tax Procedures (Law 6/1983 jo 16/2009)
- Tax Audit Procedures (Finance Minister Regulation No.184/PMK.03/2015)
- Audit Standard (DG of Taxes Regulation No.23/PJ/2013)
- Tax Audit Policy (DG of Taxes Circular No.SE-15/PJ/2016)



Competence DB



f\$ # F

Tax Refund Derived by Overpayment Statement in The Tax Return

A

GENERAL PROCEDURE

accomplished by AUDIT PROCEDURE

B

TAX FACILITY/SIMPLICITY

- Tax Payer with Special Criteria
- Tax Payer meets Certain Requirements
- VAT Taxable Person with Low Risk (VAT)

accomplished by Verification : issuing a Decicion on Pre-Audit Refund of Tax Overpayment

*) **A** : Article 17 of GPTP

B : Article 17C and 17D of GPTP, Art 9 (4) of VAT Law), PMK-39/PMK.03/2018



B.1 Tax Payer with Special Criteria

1. Submitting the Tax Return punctually
 - a) Annual Tax Return : last 3 years
 - b) Periodic Tax Return (PTX): Jan-Nov last year
 - c) In case the late in submitting Periodic Tax Return : max 3 PTX, not sequently, and not passing the next period time to submit
2. Having no Tax Arrears, except within permission to delay/installments
3. Audited Financial Statement within Unqualified Opinion : last 3 years
4. Having no Tax Crime Case : last 5 years

“to be a tax payer with special criteria, needs a DGT decision letter”



B.2

Tax Payer meets Certain Requirements

1



Individual Tax Payer
Doesn't carry out
business activities / any
free work
(eg employee)

Overpayment Statement in
Tax Return
NO LIMITATION

2



Individual Tax Payer
carry out business
activities / any free work
eg. lawyer, physician etv

Overpayment Statement in
Tax Return
max. Rp. 100 million

3



Enterprise Tax Payer

Overpayment Statement in
Tax Return
max. Rp 1 billion

4



VAT Taxable Person

Overpayment Statement in
VAT Tax Return
max Rp 1 billion

*"to be a Tax Payer
meets Certain
Requirements :
Automatically"*

*) Art 17D GPTP

B.3**VAT Taxable Person with Low Risk****VAT Taxable Person**

1. Enterprise Listed in the Stock Exchange
2. State Owned Enterprise
3. Customs Main Partner
4. *Authorized Economic Operator/AOE*)
5. Manufacturer / Producer who owns the production site
6. VAT Tax Return which its overpayment within Rp. 1 billion

Fulfil the Requirement

1. Not in the process of Preliminary Investigation / Investigation
2. Have no tax crime case: last 5 years
3. Manufacturer / Producer : submit the VAT Tax Return Punctually in the last 12 periods

Could be assigned as VAT Taxable Person with Low Risk

(if the overpayment is =less than Rp 1 billion, No need to be assigned)

Specific Business Activities

1. Export
2. Transfer of VAT Taxable goods / services to the VAT Withholding Agent
3. Transfer of VAT Taxable goods / services, which Unwitholded VAT

Preliminary Returs can be given at any Tax Period for Certain Activities



Kementerian Keuangan Republik Indonesia
Direktorat Jenderal Pajak



TERIMA KASIH THANK YOU DANKE VIELMAL

Directorate General of Taxes
Directorate Audit and Debt Collection
Subdirector of Special Transaction Audit
Main Building of KPDJP (HQ DGT) 15th Floor
Gatot Subroto Street. Kav 40-42
South Jakarta
Telp : (021) - 5250208 ext.51547
Fax : (021) - 52964485