

(4) In the case of results of audit by the authorized institution as meant in paragraph (2) showing that the amount of KPRSH subsidy borne by banks/LKMB/co-operatives executing KPRSH program being higher than the amount already paid by the government in a fiscal year, the shortage of payment of the fund cannot be collected to the state.

Article 11

Provisions needed in the framework of implementing this regulation are further regulated by the Director General of Budgetary Affairs and Financial Sharing and/or the Director General of Treasury Affairs.

Article 12

The regulation is effective as long as the fund of KPRSH subsidy is still allocated/provided in the State

Budget of Revenue and Expenditure.

Article 13

The regulation comes into force as from the date of stipulation and is retroactive to January 1, 2005.

For public cognizance, the regulation shall be published by placing it in State Gazette of the Republic of Indonesia.

Stipulated in Jakarta

On August 22, 2005

THE MINISTER OF FINANCE

Sgd

JUSUF ANWAR

====(AL)====

AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NO. 576/KMK.04/2000 ON PRECONDITION FOR A PROXY TO CARRY OUT RIGHTS AND TO MEET OBLIGATIONS PURSUANT TO TAX LAWS (Regulation of the Minister of Finance No. 97/PMK.03/2005 dated October 13, 2005)

THE MINISTER OF FINANCE,

Considering:

- a. that, in the framework of increasing of professionalism of proxy of a taxpayer to carry out rights and to meet obligations pursuant to tax laws, perfection of the regulations concerning precondition for proxy of the taxpayer is necessary;
- b. that, based on the consideration, as meant in paragraph a, it is necessary to stipulate Regulation of the Minister of Finance on Amendment to Regulation of the Minister of Finance No. 576/KMK.04/2000 on Precondition for a Proxy to Carry Out Rights and To Meet Obligations Pursuant To Tax Laws.

In view of:

1. Law No. 6/1983 on General Rules and Procedure of Taxation (Statute Book of 1983 No. 49, Supplement to Statute Book No. 3262) as already amended several times and latest by Law No. 16/2000 on Second Amendment to Law No. 6/1983 on General Rules and Procedure of Taxation (Statute Book of 2000 No. 126, Supplement to Statute Book No. 3984);
2. Presidential Decree No. 187/M/2004;
3. Regulation of the Minister of Finance No. 576/KMK.04/2000 on Precondition for A Proxy To Carry Out Rights and To Meet Obligations Pursuant to Tax Laws;

DECIDES:

ATTACHMENT I

To stipulate:

REGULATION OF THE MINISTER OF FINANCE ON AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NO. 576/KMK.04/2000 ON PRECONDITION FOR A PROXY TO CARRY OUT RIGHTS AND TO MEET OBLIGATIONS PURSUANT TO TAX LAWS.

Article I

The provisions of Article 1 of Regulation of the Minister of Finance No. 576/KMK.04/2000 on Precondition for A Proxy To Carry Our Rights and To Meet Obligations Pursuant to Tax Laws shall be amended to become as follows:

"Article 1

- (1) Taxpayer may appoint a proxy who is not his employee by a special power of attorney to carry out rights and to meet his tax obligations pursuant to the tax laws.
- (2) The proxy, as meant in paragraph (1), must meet the following qualifications:
- Submitting a special power of attorney with a condition that 1 (one) power of attorney is valid for 1 (one) type of tax and 1 (one) fiscal year/ period with the format as specified in Attachment I to this Regulation and submitting a statement with the format as specified in Attachment II to this Regulation.
 - Having a tax consultant practicing license; and
 - Having never been punished because of committing criminal acts in the field of taxation or other criminal acts in the field of state finances."

Article II

This Regulation shall be valid from the date it is stipulated.

For public cognizance, this Regulation shall be published by placing it in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta
On October 13, 2005
THE MINISTER OF FINANCE
Sgd
JUSUF ANWAR

**FORMAT OF POWER OF ATTORNEY FOR
INDIVIDUAL TAXPAYER**

POWER OF ATTORNEY

No: ... date: ... (1)

The undersigned:

Full Name : (2)
Address : (3)
Identity Card No. : (4)
Taxpayer Identification
No (NPWP) : 00-0000-0000-0-0000-00... (5)
hereby authorizes:
Full Name : (6)
Address : (7)
Taxpayer Identification
No (NPWP) : 00-0000-0000-0-0000-00... (8)
Practicing License No : (9)
Identity Card No : (10)
to render tax consultancy services, in the form
of (11)
.....
in relation to type of tax: (12) of the fiscal year/
period of (13)

Issued to be used accordingly.

The Authorized Party: (14)
The Authorizing Party: (15)
Rp. 6,000 duty stamp

**GUIDELINES FOR COMPLETION OF POWER OF
ATTORNEY FOR INDIVIDUAL TAXPAYER**

NO	REMARK	METHOD OF COMPLETION
1	Number and Date	Fill in with number of power of attorney of individual taxpayer and date of issuance of power of attorney

NO	REMARK	METHOD OF COMPLETION
2	Full Name	Fill in with the name written on taxpayer's identity card
3	Address	Fill in with taxpayer's latest address
4	Identity Card Number	Fill in with the number of valid Identity Card
5	NPWP	Fill in with NPWP given by the relevant Tax Service Office (KPP)
6	Full Name	Fill in with the name written on identity card of tax consultant
7	Address	Fill in with the latest address of tax consultant
8	NPWP	Fill in with NPWP of tax consultant
9	Practicing License Number	Fill in with Number of Practicing License of tax consultant
10	Identity Card Number	Fill in with Identity Card Number of tax consultant
11	Type of Consultancy	Fill in with type of consultancy given by tax consultant
12	Type of Tax	Fill in with type of tax handled by tax consultant
13	Fiscal Year	Fill in with fiscal year/period handled by tax consultant
14	The Authorized Party	Fill in with full name of the authorized tax consultant and signature
15	The Authorizing Party	Fill in with full name of taxpayer and signature and duty stamp pursuant to the applicable regulations.

ATTACHMENT II

FORMAT OF STATEMENT OF TAX CONSULTANT STATEMENT

The undersigned:

Name : (1)
Office Address : (2)
Office Number : (3)
Home Address : (4)
Home Number : (5)

hereby stated that I am a tax consultant authorized by taxpayer to carry out tax rights and obligations of the taxpayer pursuant to the tax laws, in accordance with the content of the attached Power of Attorney No... dated, which is a part of this Statement.

For the above purposes, please find attached:

1. Photocopy of Practicing License of Indonesian tax consultant;
2. Photocopy of Brevet issued by the Directorate General of Taxation;
3. Photocopy of NPWP; and
4. Photocopy of Tax Return (SPT) of the last 2 (two) years.

This Statement has been duly made. If, in the future, this Statement were proven untrue, I am willing to be sued in accordance with the applicable laws.

Issued by:

Rp. 6,000 duty stamp

..... (6)

GUIDELINES FOR COMPLETION OF STATEMENT

NO	REMARK	METHOD OF COMPLETION
1	Full Name	Fill in with name of tax consultant
2	Office Address	Fill in with the latest office address of tax consultant
3	Office Number	Fill in with phone number of tax consultant
4	Home Address	Fill in with the latest home address of tax consultant
5	Home Number	Fill in with phone number of tax consultant's home
6	Issued By	Fill in with full name and signature and duty stamp pursuant to the applicable regulations.

THE MINISTER OF FINANCE

Sgd

JUSUF ANWAR

No: ... date: ... (1)

..... (17) (18)

NO	REMARK	METHOD OF COMPLETION
1	Number and Date	Fill in with the number of power of attorney of corporate taxpayer and date of issuance of power of attorney
2	Full Name	Fill in with the name written on taxpayer's identity card
3	Address	Fill in with the latest address of taxpayer

----- (E) -----