

CHAPTER III  
TRANSITIONAL PROVISION  
Article 73

With the enforcement of this government regulation, all technical provisions already stipulated and enforced on the basis of Government Regulation No. 34/2000 shall remain effective as long as they do not contravene and have not been replaced by new provisions stipulated and enforced on the basis of this government regulation.

CHAPTER IV  
CONCLUSION  
Article 74

With the enforcement of this government regulation, Government Regulation No. 34/2000 shall be revoked and declared null and void.

Article 75

The government regulation shall come into force as from the date of promulgation.

For public cognizance, the government regulation shall be promulgated by placing it in Statute Book of the Republic of Indonesia.

Stipulated in Jakarta  
On September 22, 2006  
THE PRESIDENT OF THE REPUBLIC OF INDONESIA  
Sgd  
DR. H. SUSILO BAMBANG YUDHOYONO

Promulgated in Jakarta  
On September 22, 2006  
THE MINISTER OF LAW AND HUMAN RIGHTS  
Sgd  
HAMID AWALUDDIN

STATUTE BOOK OF THE REPUBLIC OF INDONESIA  
YEAR 2006 NO. 68

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## RESUME OF COMPARISON OF LAW NO. 28/2007 TO LAW NO. 16/2000

### RESUME OF COMPARISON OF LAW NO. 28/2007 TO LAW NO. 16/2000 ON TAXATION GENERAL PROVISIONS AND PROCEDURES

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
1	Addition	Article 1 paragraph 1	Tax is a coercive compulsory contribution to the state, which is indebted by individuals or bodies on the basis of law, without obtaining direct compensation and directly used for the state need for the maximum welfare of the people	Not any	Not any
2	Abolished sentence	Article 1 paragraph 5	Taxable entrepreneurs are entrepreneurs giving up taxable goods and/or providing taxable services, subject to tax on the basis of the 1984 Value Added Tax Law and its amendments	Article 1 paragraph 4	Taxable entrepreneurs are the entrepreneurs as meant in point 3, giving up taxable goods and/or providing taxable services on the basis of the 1984 Value Added Tax Law and its amendments, excluding small-scale businesses with definition thereof stipulated by a decree of the Minister of Finance, except small-scale businesses deciding to be validated as taxable entrepreneurs

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
3	Different definition	Article 1 paragraph 7	Tax Period is a period becoming the basis for counting, remitting and reporting tax due in a specified period as stipulated in this law	Article 1 paragraph 6	Tax period is a period having duration equal to one calendar month or other period stipulated by a decree of the Minister of Finance, maximally 3 (three) calendar months
4	Different definition	Article paragraph 14	Tax Payment Form is an evidence of payment or remittance of tax already realized by using form or other methods to the state cash through payment places appointed by the Minister of Finance	Article 1 paragraph 13	Tax Payment Form is a letter that a taxpayer uses for paying or remitting tax due to the state cash through Post Office and/or state- or regional administration-owned banks or other payment places appointed by the Minister of Finance.
5	Different definition	Article 1 paragraph 25	Audit is a series of activities to gather and process data, information and/or evidence, which are executed objectively and professionally on the basis of an audit standard to verify the compliance to fulfillment of taxation obligations and/or other purposes in the framework of implementing taxation legislation	Article 1 paragraph 24	Audit is a series of activities to seek, collect, process data and/or other information to verify the compliance to fulfillment of taxation obligations and other purposes in the framework of implementing the provisions of taxation legislation
6	Addition	Article 1 paragraph 26	Initial evidence is a condition, conduct and/or evidence in the form of information, writing or material, which can give directive regarding the strong allegation that taxation crime committed by whomever potential to inflict loss on the state income is underway or has been underway	Not any	Not any
7	Addition	Article 1 paragraph 27	Audit of Initial Evidence is a audit executed to find initial evidence of the allegation that taxation crime has been underway	Not any	Not any
8	Addition	Article 1 paragraph 32	Investigator is certain civil servant officials within the Directorate General of Taxation, specifically authorized to act as investigators to investigate crime in the taxation sector in accordance with the provisions of legislation	Not any	Not any

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
9	Different definition	Article 1 paragraph 33	Decision on rectification is a decision issued to correct miswriting, miscalculation, and/or mistakes in the application of certain provisions in taxation legislation, which is found in tax assessment, tax collection form, decision on rectification, decision on objection, decision on the reduction or abolition of administrative sanction, decision on the reduction of tax assessment, decision on nullification of tax assessment or decision on initial restitution of overpaid tax or decision on the granting of interest	Article 1 paragraph 29	Decision on rectification is a decision issued to correct miswriting, miscalculation, and/or mistakes in the application of certain provisions in the tax legislation as found in the tax assessment form, tax collection form, decision on objection, decision on the reduction or abolition of administrative sanction, decision on the reduction or cancellation of wrong tax assessment form or decision on an initial refund on overpaid tax.
10	Addition	Article 1 paragraph 36	Decision on Lawsuit is a decision issued by the tax court on lawsuit against matters to which lawsuit can be filed on the basis of provisions of taxation legislation.	Not any	Not Any
11	Addition	Article 1 paragraph 37	Decision on Judicial Review is a decision issued by the Supreme Court on application for judicial review filed by a taxpayer or the Director General of Taxation against decision on appeal or decision on objection issued by the tax court.	Not any	Not Any
12	Addition	Article 1 paragraph 39	Decision on Granting of Interest Compensation is a decision determining the amount of interest compensation granted to a taxpayer.	Not any	Not Any
13	Addition	Article 1 paragraph 40	Date of Sending is the date of post stamp of the sending, date of facsimile, or the date in letter or decision, in the case of the letter or decision being sending directly	Not any	Not Any
14	Addition	Article 1 paragraph 41	Date of Receipt is the date of post stamp of the sending, date of facsimile, or the date in letter or decision, in the case of the letter or decision being sending directly.	Not Any	Not Any

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
15	Different definition	Article 2 paragraph 1	Any taxpayer fulfilling subjective and objective requirements in accordance with provisions of taxation legislation is obliged to register with the office of the Directorate General of Taxation whose jurisdiction covers the residence or domicile of the taxpayer and accordingly, he/she is given a taxpayer code number.	Article 2 paragraph 1	Any taxpayer is obliged register with the office of the Directorate General of Taxation whose jurisdiction covers the residence or domicile of the taxpayer and accordingly, he/she is given a taxpayer code number.
16	Difference	Article 2 paragraph 3 (b)	Place of registration at the office of the Directorate General of Taxation whose jurisdiction covers the business site, besides place of registration as referred to in paragraph (1), for certain individual taxpayers as entrepreneurs.	Article 2 paragraph 3 (b)	Place of registration at the office of the Directorate General of Taxation whose jurisdiction covers the business site, besides place of registration as referred to in paragraph (1), for certain individual taxpayers as entrepreneurs.
17	Addition	Article 2 paragraph 4 (a)	Taxation obligations of taxpayer having issued by taxpayer code number and/or validated as taxable entrepreneurs ex officio as meant in paragraph (4) start from the moment when the taxpayers fulfill the subjective and objective requirements pursuant to the provisions of taxation legislation in not later than 5 (five) years before the issuance of taxpayer code number and/or validation as taxable entrepreneurs	Not any	Not Any
18	Difference	Article 2 paragraph 5	The period of time for registration and reporting as well as procedures for registration and validation as referred to in paragraph (1), paragraph (2), paragraph (3), and paragraph (4) including the abolition of taxpayer code number and/or the revocation of the status as taxable entrepreneurs is regulated by or on the basis of a regulation of the Minister of Finance	Article 2 paragraph 5	The period of time for registration and reporting as well as procedures of registration and declaration as referred to in paragraph (1), paragraph (2), paragraph (3), and paragraph (4) including the scrapping of taxpayer code number and/or the lifting of the status as taxable entrepreneurs are to be provided for in a decision of the Director General of Taxation

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
19	Addition	Article 2 paragraph 6	<p>The abolition of taxpayer code number is done by the Director General of Taxation if:</p> <ul style="list-style-type: none"> <li>a. application for abolition of taxpayer code number is submitted by taxpayer and/or his/her heirs in the case of the taxpayer not longer fulfilling the subjective and/or objective requirements in accordance with provisions of taxation legislation.</li> <li>b. corporate taxpayer is liquidated because of business discontinuation or merger;</li> <li>c. permanent-establishment taxpayer discontinues its business activity in Indonesia;</li> <li>d. The Director General of Taxation deems it necessary to abolish taxpayer code number of taxpayer no longer fulfilling the subjective and/or objective requirements in accordance with provisions of taxation legislation.</li> </ul>	Not any	Not any
20	Addition	Article 2 paragraph 7	Following examination, the Director General of Taxation makes decision on application for abolition of taxpayer code number in 6 (six) month in the case of individual taxpayer or 12 (twelve) months in the case of corporate taxpayer, as from the date of receipt of complete application.	Not any	Not any
21	Addition	Article 2 paragraph 8	The Director General of Taxation ex officio or on the basis of application of taxpayer can revoke validation of taxable entrepreneur.	Not any	Not any
22	Addition	Article 2 paragraph 9	The Director General of Taxation, following examination, makes decision on application for revocation of validation of taxable entrepreneur in 6 (six) months as from the date of receipt of complete application	Not any	Not any

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
23	Addition and/or difference	Article 2A	A tax period equivalent to one calendar month or other period of time regulated by a regulation of the Minister of Finance is 3 (three) calendar months at the maximum.	Article 1 paragraph 6	Tax period is a period of time equivalent to 1 (one) calendar month or other period of time stipulated by virtue of decree of the Minister of Finance covering no more than 3 (three) calendar months.
24	Difference	Article 3 paragraph 1	Any taxpayer fills a tax return properly, completely and clearly in Indonesian language by using Latin letters, Arabic numbers, the rupiah currency, and sign and submit it to the office of the Directorate General of Taxation where the taxpayer is registered or validated or other places stipulated by the Director General of Taxation.	Article 3 paragraph 1	Any taxpayer fills a tax return in the Indonesian language using Latin letters, Arabic numbers, the rupiah currency, and sign and submit it to the office of the Directorate General of Taxation where the taxpayer is registered or declared a taxable entrepreneur.
25	Addition	Article 3 paragraph 1 (b)	The signing as meant in paragraph (1) can be done in an ordinary way, by stamp signature or electronic or digital signature, wholly having the same legality, with the technical procedures regulated by or on the basis of a regulation of the Minister of Finance	Not any	Not any
26	Difference	Article 3 paragraph 2	The taxpayer as referred to in paragraph (1) and paragraph (1a) picks up directly a tax return in the place appointed by the Director General of Taxation or by other methods whose technical procedures are regulated by or on the basis of a regulation of the Minister of Finance	Article 3 paragraph 2	The taxpayer as referred to in paragraph (1) and paragraph (1a) shall pick up a tax return himself/herself in the place appointed by the Director General of Taxation.
27	Addition and/or difference	Article 3 paragraph 3 (b) and (c)	a. for annual income tax return of individual taxpayer, no later than 3 (three) months after the end of the tax year; b. annual income tax return of corporate taxpayer, no later than 4 (four) month after the end of the tax year.	Article 3 paragraph 3 (b)	for annual tax return, no later than 3 (three) months after the end of the tax year.
28	Addition	Article 3 paragraph 3a	Taxpayers belonging to certain criteria can report several tax periods in one tax return.	Not any	Not any

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
29	Addition	Article paragraph 3b	The taxpayers belonging to certain criteria and procedures for reporting as meant in paragraph (3a) is regulated by or on the basis of a regulation of the Minister of Finance.	Not any	Not any
30	Addition	Article 3 paragraph 3c	The deadline and procedures for reporting the withholding or collection of tax by government treasurers and certain bodies is regulated by or on the basis of a regulation of the Minister of Finance.	Not any	Not any
31	Difference	Article 3 paragraph 4	Taxpayers can extend the period of submission of the annual income tax return as meant in paragraph (3) to another period of 2 (two) months at the most by notification in writing or other methods to the Director General of Taxation with the provisions be regulated by or on the basis of a regulation of the Minister of Finance.	Article 3 paragraph 4	The Director General of Taxation at the request of a taxpayer can extend the period of time for the submission of annual tax return as referred to in paragraph (3) letter b for another 6 (six) months at the most.
32	Difference	Article 3 paragraph 5	The notification as referred to in paragraph (4) is accompanied by a letter of statement on the provisional calculation of tax due in 1 (one) tax year and tax payment form as evidence of the settlement of the remainder of tax due, with the provision hereto be regulated by or on the basis of a regulation of the Minister of Finance.	Article 3 paragraph 5	The request as referred to in paragraph (4) shall be made in writing, accompanied by a letter of statement on the provisional calculation of tax due in 1 (one) tax year and evidence of the settlement of the remainder of tax due.
33	Difference	Article 3 paragraph 6	The model and content of tax return as well as information and/or documents, which must be attached to it is regulated by or on the basis of a regulation of the Minister of Finance.	Article 3 paragraph 6	The model and content of tax return as well as information and/or documents that must be attached to It are to be provided for in a decree of the Minister of Finance.

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
34	Addition	Article 3 paragraph 7 (b), (c) and (d)	A tax return shall be considered not being submitted if: b. the tax return is not fully accompanied by information and/or documents as referred to in paragraph (6); c. the tax return certifying overpayment is submitted after 3 (three) years, following the expiration of tax period, part of tax period or tax year and taxpayer had been reminded in writing. d. the tax returns conveyed after the Director General of Taxation audits or issues tax assessment	Not any	Not any
35	Addition	Article 3 paragraph 7 (a)	If the tax return is considered not being submitted as referred to in paragraph (7), the Director General notifies it to the taxpayer.	Not any	Not any
36	Difference	Article 3 paragraph 8	Excepted from the obligation as referred to in paragraph (1) shall be certain income taxpayers regulated by or on the basis of a regulation of the Minister of Finance	Article 3 paragraph 8	Excepted from the obligation as referred to in paragraph (1) shall be certain income taxpayers declared by a decree of the Minister of Finance
37	Difference	Article 4 paragraph 3	If a taxpayer appoints a proxy by special power of attorney to fill and sign tax return, the special power of attorney shall be attached to the tax return.	Article 4 paragraph 3	If a tax return is filled and signed by an individual other than the taxpayer, it must be accompanied by a special power of attorney.
38	Addition	Article 4 paragraph 4a	The financial statement as referred to paragraph (4) shall be financial statement of the respective taxpayers.	Not any	Not any
39	Addition	Article 4 paragraph 4b	If the financial statement as referred to in paragraph (4a) is audited by public accountant but not enclosed to tax return, the tax return shall be considered incomplete and unclear thus the tax return shall be considered being not submitted as referred to in Article 3 paragraph (7) letter b.	Not any	Not any



No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
40	Difference	Article 4 paragraph 5	Procedures of accepting and processing tax returns shall be regulated by on the basis of a regulation of the Minister of Finance	Article 4 paragraph 5	The procedures of accepting and processing tax returns are to be provided for in a decree of the Minister of Finance
41	Difference	Article 6 paragraph 1	The tax return directly submitted by a taxpayer to the office of the Directorate General of Taxation shall be given the date of receipt by the official appointed to that effect, while the annual tax return shall also be given proof of receipt.	Article 6 paragraph 1	The tax return directly submitted by a taxpayer to the office of the Directorate General of Taxation shall be given the date of acceptance by the official appointed to that effect, while the annual tax return shall also be given proof of acceptance.
42	Difference	Article 6 paragraph 2	A tax return can be sent by mail with evidence of sending of the letter or other ways regulated by or on the basis of a regulation of the Minister of Finance.	Article 6 paragraph 2	A tax return can be sent by recorded mail or other ways to be provided for in a decision of the Director General of Taxation.
43	Addition to nominal value of sanction	Article 7 paragraph 1	If a tax return is not submitted within the period of time as referred to in Article 3 paragraph (3) or prior to the extended deadline for the submission of tax return as referred to in Article 3 paragraph (4), the taxpayer shall be subject to administrative sanction in the form of fine as much as Rp500,000 (five hundred thousand rupiahs) in the case of periodic value-added tax return and Rp100,000 (a hundred thousand rupiah) in the case of other periodic tax returns and Rp 1,000,000.00 (one million rupiah) in the case of annual income tax return of corporate taxpayer as well as Rp 100,000.00 (one hundred thousand rupiah) in the case of annual income tax return of individual taxpayer.	Article 7 paragraph 1	If a tax return is not submitted within the period of time as referred to in Article 3 paragraph (3) or prior to the extended deadline for the submission of tax return as referred to in Article 3 paragraph (4), the taxpayer shall be subject to administrative sanction in the form of fine as much as Rp50,000 (fifty thousand rupiahs) in the case of periodic tax return and Rp100,000 (a hundred thousand rupiah) in the case of annual tax return.
44	Difference	Article 7 paragraph 2	The administrative sanction in the form of fine as referred to in paragraph (1) shall not be imposed on: a. individual taxpayers already passing away; b. individual taxpayers no longer undertaking independent business activity or job;	Article 7 paragraph 2	The administrative sanction in the form of fine as referred to in paragraph (1) is not applicable to certain taxpayers to be decided by a decree of the Minister of Finance

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
			c. individual taxpayers having the status of foreign citizens who have not lived in Indonesia anymore; d. permanent establishment no longer undertaking activity in Indonesia; e. corporate taxpayers no longer undertaking business activity but not yet dissolved in accordance with the provisions in force; f. treasurers no longer conducting payment; g. taxpayers affected by disaster, with the provisions hereto ruled by a regulation of the Minister of Finance; or h. other taxpayers ruled by or on the basis of a regulation of the Minister of Finance.		
45	Paragraph 1a is supplemented	Article 8 paragraph 1 and 1a	(1) A taxpayer, at his/her own will, can rectify the already-submitted tax return by submitting a written statement, on condition that the Director General of Taxation has not conducted an audit. (1a) If the rectification of the tax return as referred to in paragraph (1) certifies loss or overpayment, the rectification of tax return shall be submitted in not later than 2 (two) years before the expiration of stipulation	Article 8 paragraph 1	A taxpayer, at his/her own will, can make corrections of the already-submitted tax return by submitting a written statement within a period of 2 (two) years after the end of tax period, a portion of tax year or tax period, on condition that the Director General of Taxation has not conducted an audit.
46	Paragraph 2a is supplemented	Article 8 paragraph 2 and 2a	(2) If the taxpayer himself/herself rectifies tax return causing the amount of tax debt to become larger, he/she shall be subject to administrative sanction in the form of interest as much as 2% (two percent) of the underpaid tax per month, starting from the expiration of the deadline for the submission of tax return to the date of payment and part of month shall be rounded up to one month.	Article 8 paragraph 2	If the taxpayer himself/herself makes corrections of tax return causing the amount of tax debt to become larger, he/she shall be subject to administrative sanction in the form of interest as much as 2% (two percent) of the underpaid tax per month, calculated starting from the time when the deadline for the submission of tax return terminates to the date of payment due to the corrections of the tax return.

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
			(2a) If the taxpayer himself/herself rectifies tax return causing the amount of tax debt to become larger, he/she shall be subject to administrative sanction in the form of interest as much as 2% (two percent) of the underpaid tax per month, starting from the maturity of payment to the date of payment and part of month shall be rounded up to one month.		
47	Difference	Article 8 paragraph 3	Even though audit has been conducted, so long as investigation into irregularities made by the taxpayer as referred to in Article 38 has not been conducted, the irregularities shall not be subject to investigation, if the taxpayer, at his/her own will, discloses the irregularities by accompanying evidence of the settlement of the remainder of the tax due and paying administrative sanction in the form of fine as much as 150% (one hundred and fifty percent) of the amount of underpaid tax.	Article 8 paragraph 3	Even if an audit has been conducted, so long as an investigation of irregularities made by the taxpayer as referred to in Article 38 has not been conducted, the irregularities will not be subject to investigation, if the taxpayer, at his/her own will, discloses the irregularities by accompanying evidence of the settlement of the remainder of the tax due and paying administrative sanction in the form of fine twice as much as the amount of underpaid tax.
48	Difference	Article 8 paragraph 4	Even if the Director General of Taxation conducted audit, on condition that the Director General of Taxation has not issued tax assessment, the taxpayer, at his/her own awareness, can disclose in a separate report that the submitted tax return is not filled in accordance with the actual condition thus being potential to cause: <ul style="list-style-type: none"> <li>a. the amount of taxes yet to be paid to become larger or smaller; or</li> <li>b. the amount of losses based on the tax provisions to become larger or smaller; or</li> <li>c. the value of assets to become larger or smaller; or</li> <li>d. the value of capital to become larger or smaller and audit still continues.</li> </ul>	Article 8 paragraph 4	Even if the period of time to make corrections of tax return as referred to in paragraph (1) has terminated, on condition that the Director General of Taxation has not issued a tax assessment form, the taxpayer, at his/her own awareness, can disclose, in a separate report, the untruthfulness of data contained in the already-submitted tax return, which causes: <ul style="list-style-type: none"> <li>a. the amount of taxes that still have to be paid to become larger; or</li> <li>b. the amount of losses based on the tax provisions to become smaller; or</li> <li>c. the value of assets to become larger; or</li> <li>d. the value of capital to become larger.</li> </ul>

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
49	Difference	Article 8 paragraph 5	The underpaid tax resulting from the disclosure of irregularities in filling the tax return as referred to in paragraph (4) as well as the administrative sanction in the form of fine as much as 50% (fifty percent) of the underpaid tax, shall be settled by the taxpayer himself/herself prior to the submission of the separate report.	Article 8 paragraph 5	The underpaid tax resulting from the disclosure of irregularities in filling the tax return as referred to in paragraph (4) as well as the administrative sanction in the form of fine as much as 50% (fifty percent) of the underpaid tax, shall be settled by the taxpayer himself/herself prior to the submission of the separate report in question.
50	Difference	Article 8 paragraph 6	A taxpayer can correct annual tax return already submitted in the event that the taxpayer receives tax assessment, decision on objection, decision on rectification, decision on appeal or decision of judicial review of the previous tax year or previous tax years, which certifies that the fiscal loss is different from the fiscal loss already compensated in the would-be corrected annual tax return, in a period of 3 (three) months after receiving the tax assessment, decision on objection, decision on rectification, decision on appeal or decision of judicial review on condition that the Director General of Taxation has not conducted audit	Article 8 paragraph 6	Even if the period of time to make corrections of the tax return as referred to in paragraph (1) has terminated, on condition that the Director General of Taxation has not conducted an audit, the taxpayer can make corrections of the already-submitted annual income tax return, in case the taxpayer accepts a decision on objection or a decision on appeal with regard to the tax assessment form in the previous tax year stating fiscal losses which are different from those in the tax assessment form to which an objection is filed or the decision on objection against which appeal is made, within a period of 3 (three) months after receiving the decision on objection or the decision on appeal
51	Difference	Article 9 paragraph 2	The remainder of tax due based on the annual income tax return shall be settled, prior to the submission of the annual income tax return.	Article 9 paragraph 2	The remainder of tax due based on the annual tax return shall be settled no later than the 25th of the third month after the tax year or the portion of tax year has terminated, prior to the submission of tax return.
52	Addition	Article 9 paragraph 2 b	The payment or remittance of tax as referred to in paragraph (2), which is realized after the deadline for the submission of annual tax return shall be subject to administrative sanction in the form of interest as much as 2% (two percent) per month, calculated as from the expiration of the deadline for the submission of annual tax return to the date of payment and part of the month is rounded up to 1 (one) month.	Not any	Not any

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
53	Addition	Article 9 paragraph 3a	In the case of taxpayers being categorized as small-scale businesses and taxpayers living in certain regions, the settlement period as referred to in paragraph (3) can be extended to another term of 2 (two) months at the most with the provisions hereto regulated by or on the basis of a regulation of the Minister of Finance.	Not any	Not any
54	Difference	Article 9 paragraph 4	The Director General of Taxation, at the request of a taxpayer, can give approval to pay by installments on or postpone the payment of tax including the remainder of tax due as referred to in paragraph (2) no later than 12 (twelve) months, the procedure hereof is to be regulated by or on the basis of a regulation of the Minister of Finance	Article 9 paragraph 4	The Director General of Taxation, at the request of a taxpayer, can give an approval to pay by installments on or defer the payment of tax including the remainder of tax due as referred to in paragraph (2) no later than 12 (twelve) months, the procedure of which is to be stipulated by a decision of the Director General of Taxation
55	Difference	Article 10 Paragraph 1	Any taxpayer shall pay or remit tax due by using tax payment form to the state cash through places of payment ruled by or on the basis of a regulation of the Minister of Finance.	Article 10 paragraph 1	Any taxpayer shall pay or deposit tax due to the treasury office through a post office and/or state-or regional government-owned bank or other places of payment appointed by the Minister of Finance.
56	Addition	Article 10 paragraph 1a	The tax payment form as referred to in paragraph (1) shall function as a proof of tax payment if it has been legalized by authorized official of payment receiving office or has been validated, with the provision hereof regulated by or on the basis of a regulation of the Minister of Finance.	Not any	Not any
57	Difference	Article 10 paragraph 2	Procedures for paying, remitting and reporting taxes, as well as procedures for paying by installments on or postponing the payment of taxes shall be ruled by or on the basis of a regulation of the Minister of Finance.	Article 10 paragraph 2	The procedures of paying, depositing, and reporting taxes, as well as the procedures of paying by installments on or deferring the payment of tax are to be stipulated by a decree of the Minister of Finance

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
58	Difference	Article 11 paragraph 1	At the request of a taxpayer, the excess of tax payments as referred to in Article 17, Article 17B, or Article 17C shall be returned, but it shall first be deducted from the tax debt if the taxpayer still has tax debt	Article 11 paragraph 1	At the request of a taxpayer, the excess of tax payments as referred to in Article 17, Article 17B, or Article 17C shall be returned, but if the taxpayer still has tax debt, it shall first be deducted from the tax debt.
59	Addition	Article 11 paragraph 1a	The excess of tax payments attributable to the issuance of decision on objection, decision on rectification, decision on reduction of administrative sanction, decision on abolition of administrative sanction, decision on reduction of tax assessment, decision of nullification of tax assessment and decision on appeal or decision on review as well as decision on the granting of interest compensation shall be returned to the taxpayer but it shall be included directly first to settle tax due if the taxpayer still has tax due.	Not any	Not any
60	Difference	Article 11 paragraph 2	The excess of tax payments as referred to in paragraph (1) and paragraph (1a) shall be refunded no later than one month after the request for restitution of the excess of tax payments has been received in connection with the issuance of the overpaid tax assessment as referred to in Article 17 paragraph (1), or as from the date of issuance of the decision on preliminary restitution of overpaid tax as referred to in Article 17 paragraph (2) and Article 17B or the decision on preliminary restitution of overpaid tax as referred to in Article 17C or Article 17D or the date of issuance of decision on objection, decision on rectification, decision on reduction of administrative sanction, decision on abolition of administrative sanction, decision on reduction of tax assessment, decision of nullification of tax assessment or decision on the granting of interest compensation or as from the date of receipt of decision on appeal or decision on review, which causes overpaid tax	Article 11 paragraph 2	The excess of tax payments as referred to in paragraph (1) shall be refunded no later than 1 (one) month after the request for a refund on the excess of tax payments has been accepted in connection with the issuance of overpaid tax assessment form as referred to in Article 17B, or since the issuance of the decision on an initial refund on overpaid tax as referred to in Article 17C.

61 ADDITION ..... ( TO BE CONTINUED )

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## RESUME OF COMPARISON OF LAW NO. 28/2007 TO LAW NO. 16/2000

[ Continued from Business News No. 7553 -7554 pages 15A - 28A ]

RESUME OF COMPARISON OF LAW NO. 28/2007 TO LAW NO. 16/2000  
ON TAXATION GENERAL PROVISIONS AND PROCEDURES

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
61	Addition	Article 13 paragraph 1	<p>In five years after the moment when the tax becomes due or Tax Period, Part of Tax Year or Tax Year ends, the Director General of Taxation can issue Underpaid Tax Assessment in the following cases:</p> <ul style="list-style-type: none"> <li>a. based on result of audit or other information, the amount of tax due is unpaid or underpaid;</li> <li>b. the tax Return is not conveyed in the period as referred to in Article 3 paragraph (3) and, following the issuance of reminder in writing, is not conveyed in the period as stipulated in the letter of reminder;</li> <li>c. based on results of audit, Value Added Tax on Goods and Services and Sales Tax on Luxury Goods should not be compensated for the positive difference of tax, should not be subjected to a tariff of 0% (nil percent);</li> <li>d. the obligation as referred to in Article 28 and Article 29 is not fulfilled thus the amount of tax due cannot be ascertained;</li> <li>e. taxpayer is provided ex-officio with taxpayer code number and/or validated as taxable entrepreneur as referred to in Article 2 paragraph (4a).</li> </ul>	Not any	Not any

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
62	Addition	Article 13 paragraph 2	The amount of underpaid tax in the Tax Assessment as referred to in paragraph (1) letter a and letter e shall be supplemented by administrative sanction in the form of interest compensation as high as 2% (two percent) per month for 24 (twenty four) months at the maximum, starting from the moment when the tax becomes due or Tax Period, Part of Tax Year or Tax Year ends to the date of issuance of the Underpaid Tax Assessment	Not any	Not any
63	Addition	Article 13 paragraph 3	The amount of tax in the Tax Assessment as referred to in paragraph (1) letter b, letter c, and letter d shall be supplemented by administrative sanction in the form of an increase as high as : a. 50 % (fifty percent) of the underpaid or unpaid Income Tax in one tax year; b. 100% (one hundred percent) of the unwithheld or under withheld, uncollected or under collected, unremitted or under remitted and withheld or collected but unremitted or under remitted Income Tax; c. 100%(one hundred percent) of the unpaid or underpaid Value Added Tax on Goods and Services and Sales Tax on Luxury Goods.	Not any	Not any
64	Addition	Article 13 paragraph 4	The amount of Income Tax notified by taxpayer in a tax return shall be fixed in accordance with the provisions of taxation legislation if tax assessment is not issued in the five-year period as referred to in paragraph (1), after the moment when the tax becomes due or tax period, part of tax period or tax year ends.	Not any	Not any



No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
65	Addition	Article 13 paragraph 5	Even though the five-year period as referred to in paragraph (1) elapsed, underpaid tax assessment still can be issued plus administrative sanction in the form of interest as high as 48% (forty eight percent) of the amount of the unpaid or underpaid tax if the taxpayer, after the period, is sentenced for committing criminal offence in the taxation sector or other criminal offences potential to inflict loss on the state income on the basis of a legally fixed court decision.	Not any	Not any
66	Addition	Article 13 paragraph 6	Procedures for issuing the underpaid tax assessment as referred to in paragraph (5) shall be regulated by or on the basis of a regulation of the Minister of Finance.	Not any	Not any
67	Addition	Article 13A	A taxpayer, due to his/her negligence, not conveying tax return or conveying tax return but the content is untrue or incomplete or enclosing information with untrue content thus being potential to inflict loss on the state income shall not be subject to penalty if the taxpayer committed the negligence for the first time and the taxpayer shall settle the remainder of tax due and administrative sanction in the form of an increase as high as 200% (two hundred percent) of the amount of underpaid tax stipulated through the issuance of underpaid tax assessment	Not any	Not any
68	Abolished	Not any	Not Any	Article 14 paragraph 1d	the entrepreneur who is taxed on the basis of the Value Added Tax Law of 1984 and its amendments fails to report his/her business activities to declare him/her a taxable entrepreneur
69	Difference	Article 14 paragraph 1d	the entrepreneur has been validated as taxable entrepreneur but does not make tax invoice or makes tax invoice not punctually	Article 14 paragraph 1d	Entrepreneurs not validated as taxable entrepreneurs but making tax invoice

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
		Article 14 paragraph 1e	the entrepreneur has been validated as taxable entrepreneur not filling tax invoice completely as referred to in Article 13 paragraph (5) of the Value Added Tax Law of 1984 and its amendments, other than: 1. the identity of buyer as referred to in Article 13 paragraph (5) letter b of the Value Added Tax Law of 1984 and its amendments; 2. the identity of buyer as well as name and signature as referred to in Article 13 paragraph (5) letter b and letter g of the Value Added Tax Law of 1984 and its amendments, in the case of the delivery being realized by taxable entrepreneur categorized as retailer	Article 14 paragraph 1e	the entrepreneur who has been declared a taxable entrepreneur does not make tax invoice or makes tax invoice but not on time and does not fill the tax invoice completely.
70	Addition	Article 14 paragraph 1f	the entrepreneur reports tax invoice not suitable to the period of issuance of tax invoice	Not any	Entrepreneurs not validated as taxable entrepreneurs but making tax invoices
71	Addition	Article 14 paragraph 1g	the taxable entrepreneur failed to produce and has been given restitution of input tax as meant in Article 9 paragraph (6a) of the Value Added Tax Law of 1984 and its amendments	Not any	Not any
72	Addition	Article 14 paragraph 5	The taxable entrepreneur as referred to in paragraph (1) letter g shall be subject to administrative sanction in the form of fine as much as 2% (two percent) of the amount of re-collected tax, which is counted as from the date of issuance of decision on restitution of overpaid tax to the date of issuance of tax collection form and part of the month is rounded up to one month.	Not any	Not any
73	Addition	Article 14 paragraph 6	Procedures for issuing the tax collection form shall be ruled by or on the basis of a regulation of the Minister of Finance	Not any	Not any

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
74	Difference	Article 15 paragraph 1	The Director General of Taxation can issue additional underpaid tax assessment within a period of 10 (ten) years after the time when tax has become due, the tax period, part of tax year or tax year has terminated if the finding of new data add the amount of tax due after audit is executed in the framework of issuing the additional underpaid tax assessment.	Article 15 paragraph 1	The Director General of Taxation can issue a supplement to underpaid tax assessment form within a period of 10 (ten) years after the time when tax has become due, the tax period, portion of tax year or tax year has terminated if new data are found and/or initial data have not been disclosed, thereby raising the amount of tax due.
75	Difference	Article 15 paragraph 3	The increase as referred to in paragraph (2) shall not be applied if the additional underpaid tax assessment is issued on the basis of written information from the taxpayer on his/her own will, on condition that the Director General of Taxation has not started conducting audit in the framework of issuing the additional underpaid tax assessment.	Article 15 paragraph 3	The increase as referred to in paragraph (2) will not be applied if the supplement to underpaid tax assessment form is issued on the basis of written information from the taxpayer on his/her own will, on condition that the Director General of Taxation has not started conducting an audit.
76	Difference	Article 15 paragraph 4	If after the period of 5 (five) years as referred to in paragraph (1) has elapsed, the additional underpaid tax assessment can constantly be issued by imposing administrative sanction in the form of interest as much as 48% (forty-eight percent) of the amount of unpaid or underpaid tax, in case the taxpayer after the period of 5 (five) years has been sentenced for committing a criminal offence in the taxation field or other criminal offences potential to inflict loss on the state income on the basis of a legally fixed court decision.	Article 15 paragraph 4	If after the period of 10 (ten) years as referred to in paragraph (1) has passed, the supplement to underpaid tax assessment form can constantly be issued by imposing administrative sanction in the form of interest as much as 48% (forty-eight percent) of the amount of tax that is not paid or is underpaid, in case the taxpayer after the period of 10 (ten) years has been sentenced for committing a criminal offence in the taxation field on the basis of a court verdict which has permanent legal force
77	Addition	Article 15 paragraph 5	Procedures for issuing the additional underpaid tax assessment as meant in paragraph (4) shall be regulated by or on the basis of a regulation of the Minister of Finance	Not any	Not any

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
78	Difference	Article 16 paragraph 1	The Director General of Taxation shall ex officio or at the request of a taxpayer can rectify tax assessment, tax collection form, decision on objection, decision on the reduction of administrative sanction, decision on abolition of administrative sanction, decision on the reduction of tax assessment, decision on the nullification of tax assessment, decision on the preliminary restitution of overpaid tax or decision on the granting of interest compensation, which, in the issuance, contains miswriting, miscalculation and/or mistakes in the application of certain provisions in taxation legislation.	Article 16 paragraph 1	The Director General of Taxation shall ex officio or at the request of a taxpayer can make corrections of tax assessment form, tax collection form, decision on objection, decision on the reduction or cancellation of wrong tax assessment form, or decision on an initial refund on overpaid tax, which carries miswriting, miscalculation and/or mistakes in the application of certain provisions in the tax legislation.
79	Difference	Article 16 paragraph 2	The Director General of Taxation shall, within a period of 6 (six) months after the request has been received, issue a decision with regard to the application for restitution submitted the taxpayer as referred to in paragraph (1).	Article 16 paragraph 2	The Director General of Taxation shall, within a period of 12 (twelve) months after the request has been received, issue a decision with regard to the request for corrections.
80	Addition	Article 16 paragraph 4	If a taxpayer requests, the Director General of Taxation shall provide information in writing about matters becoming the basis for rejection of approval of part of the application of taxpayer as referred to in paragraph (1)	Not any	Not any
81	Addition	Article 17 paragraph 1	After auditing, the Director General of Taxation shall issue overpaid tax assessment if the amount of tax credit or the paid tax is bigger than the amount of tax due	Not any	Not any
82	Addition	Article 17 paragraph 2	Based on application f taxpayer, the Director General of Taxation, after examining the truth of tax payments, shall issue overpaid tax assessment if taxes should not become due, with the provision hereof ruled by or on the basis of a regulation of the Minister of Finance.	Not any	Not any

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
83	Addition	Article 17 paragraph 3	Overpaid tax assessment shall remain possible to issue if the overpaid taxes, based on results of audit and/or new data, is bigger than the excess of tax payments already stipulated	Not any	Not any
84	Addition	Article 17A paragraph 1	The Director General of Taxation, after auditing, shall issue nil tax assessment if the amount of tax credits or paid taxes is the same as the amount of tax due or tax does not become due or there is no tax credit or tax payment.	Not any	Not any
85	Addition	Article 17A paragraph 2	Procedures for issuing nil tax assessment shall be ruled by or on the basis of a regulation of the Minister of Finance.	Not any	Not any
86	Addition and/or difference	Article 17B paragraph 1 and 1a	(1) The Director General of Taxation, after auditing the application for restitution of overpaid tax other than the application for restitution of overpaid tax from taxpayers with certain criteria as referred to in Article 17C and taxpayers as referred to in Article 17D shall issue tax assessment no later than 12 (twelve) months after the date of receipt of complete application. (1a) The provision as referred to in paragraph (1) shall not apply to taxpayers in the course of audit of initial evidence of criminal offence in the taxation field, with the provisions hereof ruled by or on the basis of a regulation of the Minister of Finance.	Article 17B paragraph 1	The Director General of Taxation, after conducting an audit of the request for a refund on overpaid tax other than the request for a refund on overpaid tax from taxpayers with certain criteria as referred to in Article 17C, shall issue a tax assessment form no later than 12 (twelve) months after the request has been accepted, except for certain activities otherwise stipulated by a decision of the Director General of Taxation.
87	Addition	Article 17B paragraph 4	If the audit of initial evidence of criminal offence in the taxation field as referred to in paragraph (1a) is not continued by investigation; is continued by investigation but not continued by prosecution against	Not any	Not any

No	REMARKS	LAW NO. 28/2007.		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
			criminal offence in the taxation field; or continued by investigation and prosecution against criminal offence in the taxation field but ruled not guilty or free from all legal charges on the basis of a legally fixed court verdict and overpaid tax assessment is issued to taxpayer, the taxpayer shall be given interest compensation as much as 2% (two percent) per month for a period of 24 (twenty four) months at the maximum, starting from the date of expiration of the 12 (twelve) month period as referred to in paragraph (1) to the moment when the overpaid tax assessment is issued and part of month is rounded up to one month		
88	Difference	Article 17C paragraph 1	The Director General of Taxation, after examining the application for restitution of overpaid tax from the taxpayer under certain criteria, shall issue a decision on the initial restitution of overpaid tax no later than 3 (three) months after the application has been received in the case of income tax and no later than 1 (one) month after the request has been received in the case of value added tax.	Article 17 C paragraph 1	The Director General of Taxation, after conducting a verification of the request for a refund on overpaid tax from the taxpayer under certain criteria, shall issue a decision on an initial refund on overpaid tax no later than 3 (three) months after the request has been accepted in the case of income tax and no later than 1 (one) month after the request has been accepted in the case of value added tax.
89	Difference	Article 17C paragraph 2	The certain criteria as referred to in paragraph (1) shall include: a. conveying tax return on time; b. not having tax arrear for all types of taxes, except tax arrears already securing license to pay by installments or postpone the payment of taxes; c. financial statement audited by public accountant or the government financial supervisory institution with unqualified opinion for 3 (three) years consecutively; d. having never sentenced for committing criminal offence in the taxation field on the basis of a legally fixed court verdict in the last 5 (five) years.	Article 17C paragraph 2	The certain criteria as referred to in paragraph (1) are to be provided for in a decree of the Minister of Finance.

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
90	Addition	Article 17D paragraph 1	The Director General of Taxation, after examining the application for restitution of overpaid tax from taxpayer fulfilling certain criteria shall issue decision on the preliminary restitution of overpaid tax in not later than 3 (three) months as from the date of receipt of complete application in the case of income tax and not later than one month as from the date of receipt of complete application in the case of value added tax.	Not any	Not any
91	Addition	Article 17D paragraph 2	The taxpayer as referred to in paragraph (1) entitled to the preliminary restitution of overpaid tax shall be: a. individual taxpayer not undertaking independent business or job; b. individual taxpayer undertaking independent business or job with the amount of turnover or overpayment up to certain amount; c. corporate taxpayer with the amount of turnover or overpayment up to certain amount; d. taxable entrepreneur conveying periodic value added tax return with the amount of delivery and overpayment up to certain amount.	Not any	Not any
92	Addition	Article 17D paragraph 3	The limit of the amount of turnover, delivery and overpayment as referred to in paragraph (2) shall be regulated by or on the basis of a regulation of the Minister of Finance.	Not any	Not any
93	Addition	Article 17D paragraph 4	The Director General of Taxation can audit the taxpayer as referred to in paragraph (1) and issue tax assessment after realizing preliminary restitution of overpaid tax.	Not any	Not any
94	Addition	Article 17D paragraph 5	If based on result of the audit as referred to in paragraph (4), the Director General of Taxation shall issue underpaid tax assessment, the amount of the underpaid tax shall be supplemented by administrative sanction in the form of an increase of 100% (one hundred percent)	Not any	Not any

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
95	Addition	Article 17E	Individuals who are not resident tax subject that purchase taxable goods in the customs area, which are not consumed in the customs area can be given restitution of the paid value added tax with the provisions hereof regulated by or on the basis of a regulation of the Minister of Finance	Not any	Not any
96	Difference	Article 18 paragraph 1	Tax collection form, underpaid tax assessment, additional underpaid tax assessment and decision on rectification, decision on objection, decision on appeal as well as decision on judicial review, which cause the amount of tax yet to be paid to increase, shall serve as the basis for the collection of taxes.	Article 18 paragraph 1	Tax collection form, underpaid tax assessment form, supplement to underpaid tax assessment form, and decision on correction, decision on objection, decision on appeal that increase the amount of tax that must be paid, shall serve as the basis for the collection of taxes.
97	Difference	Article 19 paragraph 1	If the underpaid tax assessment or additional underpaid tax assessment as well as decision on rectification, decision on objection, decision on appeal or decision on judicial review causes the amount of tax yet to be paid to increase, at the time of maturity, not paid or underpaid, the amount of tax, which is not paid or is underpaid shall be subject to administrative sanction in the form of interest as much as 2% (two percent) per month for all periods, calculated as from the date of maturity to the date of payment or the date of issuance of the tax collection form and part of the month is rounded up to one full month.	Article 19 paragraph 1	If the tax due based on the underpaid tax assessment form, or supplement to underpaid tax assessment form, and the addition of tax still has to be paid based on a decision on correction, decision on objection, or decision on appeal, at the time of maturity, are not paid or are underpaid, the amount of tax that is not paid or is underpaid shall be subject to administrative sanction in the form of interest as much as 2% (two percent) per month for all periods, calculated starting from the date of maturity to the date of payment or the date of issuance of the tax collection form, with a portion of the month being rounded up to 1 (one) full month.
98	Difference	Article 19 paragraph 3	If the taxpayer is allowed to postpone the submission of tax return and based on the provisional calculation, the tax due as referred to in Article 3 paragraph (5) is lower than the actual amount of tax due, the remainder of tax due shall be subject to interest as much as 2% (two percent) per month, calculated as from the expiry date of the deadline for the submission of the tax return as referred to in Article 3 paragraph (3) letter b or letter c to the date when the remainder of tax due is paid and part of the month is rounded up to one full month	Article 19 paragraph 3	If the taxpayer is allowed to defer the submission of tax return and based on the provisional calculation the tax due as referred to in Article 3 paragraph (5) is lower than the actual amount of tax due, the remainder of tax due shall be subject to interest as much as 2% (two percent) per month, calculated starting from the expiry date of the obligation to submit the tax return as referred to in Article 3 paragraph (3) letter b to the date when the remainder of tax due is paid, with a portion of the month being rounded up to 1 (one) full month.



No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
99	Difference	Article 20 paragraph 1	If the amount of tax due based on the tax collection, underpaid tax assessment, additional underpaid tax assessment and decision on rectification, decision on objection, decision on appeal as well as decision judicial review that increases the amount of taxes yet to be paid by the tax guarantor in accordance with the period of time as referred to in Article 9 paragraph (3) or paragraph (3a), the tax due shall be collected by distress warrant in accordance with the provisions of taxation legislation.	Article 20 paragraph 1	If the amount of tax due based on the tax collection form, underpaid tax assessment form, supplement to underpaid tax assessment form, and decision on correction, decision on objection, decision on appeal that increases the amount of taxes still has to be paid is not paid by the tax guarantor in accordance with the period of time as referred to in Article 9 paragraph (3), the tax due shall be collected with a warrant.
100	Difference	Article 20 paragraph 3	The collection of tax by distress warrant shall be done pursuant to the provisions of taxation legislation	Article 20 paragraph 3	The collection of tax with a warrant shall be done pursuant to the prevailing legislation
101	Addition	Article 20 paragraph 3a	In the case of taxpayer being declared bankrupt, dissolved or liquidated, curator, liquidator or person or body assigned to handle the settlement shall be prohibited from sharing assets of the taxpayer in bankruptcy, liquidation or dissolution to shareholders or other creditors before using the assets to pay debts of the taxpayer	Not any	Not any
102	Difference	Article 20 paragraph 4	The preemptive right shall loose after elapsing the five year period as meant the date of issuance of tax collection form, underpaid tax assessment, additional underpaid tax assessment, decision on rectification, decision on objection, decision on appeal or decision on judicial review causing the amount of tax yet to be paid to increase	Article 20 paragraph 4	The preemptive right shall loose after elapsing the two-year period as from the date of issuance of tax collection form, underpaid tax assessment, additional underpaid tax assessment, and decision on rectification, decision on objection, decision on appeal causing the amount of tax yet to be paid to add, unless otherwise warrant to pay is notified officially or the payment is deferred officially in the two-year period.

103 ADDITION ..... ( TO BE CONTINUED )

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## RESUME OF COMPARISON OF LAW NO. 28/2007 TO LAW NO. 16/2000

[ Continued from Business News No. 7555 pages 22A - 32A ]

RESUME OF COMPARISON OF LAW NO. 28/2007 TO LAW NO. 16/2000  
ON TAXATION GENERAL PROVISIONS AND PROCEDURES

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
103	Addition and/or difference	Article 20 paragraph 5	The calculation of the period of the preemptive right shall be stipulated as follows: a. in the case of the distress warrant to pay being notified officially, the five-year period as meant in paragraph (4) is counted as from the notification of the distress warrant; or b. in the case of the postponement of payments or approval of payment by installments being granted, the five-year period is counted as from the deadline of the postponement	Article 20 paragraph 5	In the case of the distress warrant to pay being notified officially, the two-year period as meant in paragraph (2) is counted as from the date of notification of the distress warrant or in the case of the payment being postponed, the two-year period is supplemented by the period of postponement of the payment
104	Difference	Article 22 paragraph 1	The right to collect tax, including interest, fine, increase and tax collection expenses shall expire after it has passed a period of 5 (five) years, starting from the date of issuance of tax collection form, underpaid tax assessment, as well as additional underpaid tax assessment and decision on rectification, decision on objection, decision on appeal as well as decision on judicial review.	Article 22 paragraph 1	The right to collect tax, including interest, fine, increase and tax collection expenses shall expire after it has passed a period of 10 (ten) years starting from the time when tax becomes due or the relevant tax period, portion of tax year or tax year terminates.
105	Addition and/or difference	Article 22 paragraph 2	The expiry date of tax collection as referred to in paragraph (1) shall be deferred if: a. warrant is issued; b. there is acknowledgment of tax debt by the taxpayer, either directly or indirectly; c. the underpaid tax assessment as referred to in Article 13 paragraph (5) or additional underpaid tax assessment form as referred to in Article 15 paragraph (4) is issued; or	Article 22 paragraph 2	The expiry date of tax collection as referred to in paragraph (1) shall be deferred if: a. a warning and warrant are issued; b. there is acknowledgment of tax debt by the taxpayer, either directly or indirectly; c. underpaid tax assessment form as referred to in Article 13 paragraph (5) or supplement to underpaid tax assessment form as referred to in Article 15 paragraph (4) has been issued.

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
106	Difference	Article 23 paragraph 2	<p>d. investigation into criminal offence in the taxation field is executed</p> <p>Lawsuit by a taxpayer or a tax guarantor against:</p> <p>a. the execution of warrant, order for confiscation, or auction notification;</p> <p>b. the decision on prevention in the framework of tax collection;</p> <p>c. the decision related to the execution of tax decision, other than those provided for in Article 25 paragraph (1) and Article 26;</p> <p>d. the issuance of tax assessment or decision on objection not suitable to procedures and mechanisms already ruled in the provisions of taxation legislation; can only be filed to the tax court</p>	Article 23 paragraph 2	<p>Lawsuit by a taxpayer or a tax guarantor against:</p> <p>a. the execution of warrant, order for confiscation, or auction notification;</p> <p>b. the decision related to the execution of tax decision, other than those provided for in Article 25 paragraph (1) and Article 26;</p> <p>c. the decision on correction as referred to in Article 16 related to tax collection form;</p> <p>d. the decision as referred to in Article 36 related to tax collection form; can only be filed to the tax court.</p>
107	Difference	Article 25 paragraph 3	The objections shall be filed within a period of 3 (three) months as from the date of sending of tax assessment or as from the date of tax withholding or collection as referred to in paragraph (1), except if the taxpayer can prove that the period of time cannot be fulfilled because of force majeure.	Article 25 paragraph 3	The objections shall be filed within a period of 3 (three) months since the date of letter, the date of tax withholding or collection as referred to in paragraph (1), except if the taxpayer can prove that the period of time cannot be met because of force majeure.
108	Addition	Article 25 paragraph 3a	In the case of a taxpayer raising objection to tax assessment, the taxpayer shall settle taxes yet be paid minimally as much as the amount already approved by the taxpayer in closing conference of audit results, before the letter of objection is submitted.	Not any	Not any
109	Difference	Article 25 paragraph 5	Evidence of the receipt of objection given by the official of the Directorate General of Taxation assigned to that effect or evidence of the sending of objection by recorded mail or other methods ruled by or on the basis of a regulation of the Minister of Finance shall serve as evidence of the receipt of objection.	Article 25 paragraph 5	Evidence of the acceptance of objection given by the official of the Directorate General of Taxation assigned to that effect or evidence of the sending of objection by recorded mail shall serve as evidence of the acceptance of objection.

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
110	Difference	Article 25 paragraph 7	If a taxpayer files objection, the period of settlement of taxes as referred to in Article 9 paragraph (3) or paragraph (3a) for the taxes not yet paid upon the submission of the objection shall be deferred up to one month as from the date of issuance of tax assessment.	Article 25 paragraph 7	The filing of an objection shall not postpone the obligations to pay and collect taxes.
111	Addition	Article 25 paragraph 8	The amount of taxes not yet paid upon the submission of the objection as referred to in paragraph (7) shall exclude the tax due as referred to in Article 11 paragraph (1) and paragraph (1a).	Not any	Not any
112	Addition	Article 25 paragraph 9	If the objection of taxpayer is rejected or approved partly, the taxpayer shall be subject to administrative sanction in the form of a fine as much as 50% (fifty percent) of the amount of taxes based on the decision on objection, subtracted by the amount of taxes already paid before filing the objection.	Not any	Not any
113	Addition	Article 25 paragraph 10	If the taxpayer files application for appeal, the administrative sanction in the form of a fine as much as 50% (fifty percent) as referred to in paragraph (9) shall not be imposed	Not any	Not any
114	Addition	Article 26 paragraph 1	In not later than twelve months as from the date of receipt of the objection, the Director General of Taxation shall make decision on the submitted objection	Not any	Not any
115	Addition	Article 26 paragraph 2	Before the decision is issued, taxpayers can convey additional reasons or written explanation	Not any	Not any
116	Addition	Article 26 paragraph 3	Decision of the Director General of Taxation on the objection can be accepting wholly or partly, denying or supplementing the amount of tax due	Not any	Not any

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
117	Addition	Article 16 paragraph 4	In the case of taxpayers submitting objection to the tax assessment stipulated in Article 13 paragraph (1) letter b and letter d, the taxpayers shall be able to prove the untruth of the tax assessment.	Not any	Not any
118	Addition	Article 26 paragraph 5	In the case of the period as meant in paragraph (1) elapsing and the Director General of Taxation not making a decision, the submitted objection shall be deemed acceptable.	Not any	Not any
119	Addition	Article 26A paragraph 1	Procedures for submitting and settling the objection shall be regulated by or on the basis of a regulation of the Minister of Finance.	Not any	Not any
120	Addition	Article 26A paragraph 2	The procedures for submitting and settling the objection as referred to in paragraph (1) shall rule, among others, the granting of right to taxpayers to appear for testifying or obtaining explanation about their objection.	Not any	Not any
121	Addition	Article 26A paragraph 3	In the case of the taxpayers not exercising the right as referred to in paragraph (2), the settlement of the objection shall continue.	Not any	Not any
122	Addition	Article 26A paragraph 4	In the event that taxpayers disclose bookkeeping, records, data, information or other remarks in the settlement of the objection, which are not disclosed upon the audit, other than the data and information which have not been obtained by the taxpayers from the third party upon the audit, the bookkeeping, records, data, information or other remarks shall not be considered in the settlement of the objection	Not any	Not any

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
122	Addition	Article 26A paragraph 4	In the event that taxpayers disclose bookkeeping, records, data, information or other remarks in the settlement of the objection, which are not disclosed upon the audit, other than the data and information which have not been obtained by the taxpayers from the third party upon the audit, the bookkeeping, records, data, information or other remarks shall not be considered in the settlement of the objection.	Not any	Not any
123	Difference	Article 27 paragraph 1	Any taxpayer can file an application for appeal only with the tax court against the decision on objection as referred to in Article 26 paragraph (1).	Article 27 paragraph 1	Any taxpayer can file an application for appeal only with the tax court against the decision stipulated by the Director General of Taxation on his/her objections.
124	Difference	Article 27 paragraph 2	The decision of the tax court shall be a decision of special court within the state administration court.	Article 27 paragraph 2	The decision of the tax court shall not be a state administrative decision.
125	Addition	Article 27 paragraph 4a	If requested by taxpayer for the purpose of submission of application for appeal, the Director General of Taxation shall give information in writing about the matters becoming the basis for the issued decision on objection.	Not any	Not any
126	Abolished	Article 27 paragraph 5	Abolished.	Article 27 paragraph 5	The filing of the application for appeal shall not postpone the obligations to pay and collect taxes
127	Addition	Article 27 paragraph 5a	If a taxpayer files appeal, the period of settlement of the taxes as referred to in Article 9 paragraph (3), paragraph (3a) or Article 25 paragraph (7) for the amount of taxes not yet paid upon submitting objection, shall be deferred up to one month as from the date of issuance of decision on appeal.	Not any	Not any

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
128	Addition	Article 27 paragraph 5b	The amount of taxes not yet paid upon submitting application for appeal as referred to in paragraph (5a) shall exclude the tax due as referred to in Article 11 paragraph (1) and paragraph (1a)	Not any	Not any
129	Addition	Article 27 paragraph 5c	The amount of taxes not yet paid upon submitting the application for appeal shall not become tax due until decision on appeal is issued.	Not any	Not any
130	Addition	Article 27 paragraph 5d	In the case of application for appeal being rejected or approved partly, the taxpayer shall be subject to administrative sanction in the form of a fine as much as 100% (one hundred percent) of the amount of taxes based the decision on appeal, subtracted by the amount of taxes already paid before submitting the objection.	Not any	Not any
130	Addition	Article 27 paragraph 5d	In the case of application for appeal being rejected or approved partly, the taxpayer shall be subject to administrative sanction in the form of a fine as much as 100% (one hundred percent) of the amount of taxes based the decision on appeal; subtracted by the amount of taxes already paid before submitting the objection.	Not any	Not any
131	Difference	Article 27A paragraph 1	The interest compensation as meant in paragraph (1) also shall be granted due to decision on rectification, decision on reduction of tax assessment or decision on nullification of tax assessment, which is approved partly or wholly and results in overpayments with the provision as follows: a. in the case of underpaid tax assessment and additional underpaid tax assessment, starting from the date of payment causing the excess of tax payment to the date of decision on rectification, decision on reduction of tax assessment or decision on nullification of tax assessment.	Article 27A paragraph 1	If the objection or the application for appeal is accepted partially or wholly, provided that the tax debt as referred to in the underpaid tax assessment form and/or supplement to underpaid tax assessment form has already been paid and resulted in tax overpayments, the excess of tax payments shall be refunded, plus interest as much as 2% (two percent) per month for a maximum of 24 (twenty-four) months, calculated starting from the date of payment leading to the excess of tax payments to the issuance date of the decision on objection or decision on appeal.

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
132	Addition	Article 27 paragraph 1a	<p>b. in the case of nil tax assessment and overpaid tax assessment, starting from the date of issuance of tax assessment to the date of issuance of decision on rectification, decision on reduction of tax assessment or decision on nullification of tax assessment;</p> <p>c. in the case of tax collection form, starting from the date of payment causing the excess of tax payment to the date of issuance of decision on rectification, decision on reduction of tax assessment or decision on nullification of tax assessment.</p> <p>The interest compensation as meant in paragraph (1) also shall be granted due to decision on rectification, decision on reduction of tax assessment or decision on nullification of tax assessment, which is approved partly or wholly and results in overpayments with the provision as follows:</p> <p>a. in the case of underpaid tax assessment and additional underpaid tax assessment, starting from the date of payment causing the excess of tax payment to the date of decision on rectification, decision on reduction of tax assessment or decision on nullification of tax assessment.</p> <p>b. in the case of nil tax assessment and overpaid tax assessment, starting from the date of issuance of tax assessment to the date of issuance of decision on rectification, decision on reduction of tax assessment or decision on nullification of tax assessment;</p> <p>c. in the case of tax collection form, starting from the date of payment causing the excess of tax payment to the date of issuance of decision on rectification, decision on reduction of tax assessment or decision on nullification of tax assessment.</p>	Not any	Not any



No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
133	Difference	Article 27 paragraph 2	The interest compensation as referred to in paragraph (1) shall also apply to the overpayment of administrative sanction in the form of fine as referred to in Article 14 paragraph (4) and/or interest as referred to in Article 19 paragraph (1) based on the decision on reduction or abolition of administrative sanction, as a result of the issuance of the decision on objection, decision on appeal or decision on judicial review approving the application from the taxpayer partially or wholly.	Article 27 paragraph 2	The interest as referred to in paragraph (1) shall also apply to the overpayment of administrative sanction in the form of fine as referred to in Article 14 paragraph (4) and/or interest as referred to in Article 19 paragraph (1) based on the decision on reduction or abolition of administrative sanction, as a result of the issuance of the decision on objection or decision on appeal accepting the application from the taxpayer partially or wholly.
134	Difference	Article 17 paragraph 3	Procedures for calculating the restitution of overpaid taxes and providing interest compensation shall be ruled by or on the basis of a regulation of the Minister of Finance.	Article 27 paragraph 3	The procedures of calculating a refund on tax overpayments and providing interest are to be provided for in a decree of the Minister of Finance
135	Abolished	Article 27 paragraph 10	Abolished	Article 27 paragraph 10	Excepted from the obligation to conduct accounting and recording shall be an individual taxpayer who is not put under an obligation to submit an annual income tax return.
136	Difference	Article 27 paragraph 11	Books, records, and documents serving as the basis for bookkeeping or recording as well as other documents shall be kept for 10 (ten) years in Indonesia, namely in the business site or residence of the individual taxpayer or in the domicile of the corporate taxpayer.	Article 27 paragraph 11	Books, records, and documents serving as the basis for accounting or recording as well as other documents shall be kept for 10 (ten) years in Indonesia, namely in the business site or residence of the individual taxpayer or in the domicile of the corporate taxpayer.
137	Difference	Article 27 paragraph 12	Model and procedures for recording as referred to in paragraph (2) shall be regulated by or on the basis of a regulation of the Minister of Finance	Article 27 paragraph 12	The model and procedures of recording as referred to in paragraph (2) are to be provided for in a decision of the Director General of Taxation.
138	Addition	Article 29 paragraph 3a	The books, records and documents as well as data and other information as referred to in paragraph (3) shall be provided by the taxpayer in not later than one month as from the date of submission of the request.	Not any	Not any

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
139	Addition	Article 29 paragraph 3b	If an individual taxpayer conducting independent business activity or job does not fulfill the provision as referred to in paragraph (3) thus the amount of taxable income cannot be counted, the taxable income can be counted ex-officio in accordance with the provisions of taxation legislation.	Not any	Not any
140	Addition	Article 29 paragraph 4	If in disclosing bookkeeping, records or documents and information requested, the taxpayer is bound to the obligation to keep them in secrecy, the obligation shall be abolished by the request for the purpose of the audit as referred to in paragraph (1).	Not any	Not any
141	Addition	Article 29A	Corporate taxpayers having their share-listing statements already declared effective by the capital market supervisory board and conveying tax returns accompanied by public accountants with unqualified opinion, of which: a. annual tax returns certify the overpayment as referred to in Article 17B; or b. is selected for auditing on the basis of risk analysis can be audited through office audit	Not any	Not any
142	Addition	Article 30 paragraph 1	The Director General shall be authorized to seal certain places or rooms as well as movable and /or immovable goods in the case of taxpayers failing to fulfill the obligation as referred to in Article 29 paragraph (3) letter b.	Not any	Not any
143	Addition	Article 30 paragraph 2	Procedures for the sealing as referred to in paragraph (1) shall be ruled by or on the basis of a regulation of the Minister of Finance	Not any	Not any
143	Addition	Article 30 paragraph 2	Procedures for the sealing as referred to in paragraph (1) shall be ruled by or on the basis of a regulation of the Minister of Finance	Not any	Not any

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
144	Addition	Article 31 paragraph 2	The auditing procedures as referred to in paragraph (1) shall rule, among others, re-audit, audit period, obligation to convey notification about audit result to taxpayers and right of taxpayers to appear in closing conference of audit result in a specified period.	Not any	Not any
145	Addition	Article 31 paragraph 3	Unless taxpayers fulfill the obligation as referred to in Article 29 paragraph (3) in the implementation of audit thus the taxable income is calculated ex officio, the Director General of Taxation shall convey notification about audit result to the taxpayers and provide the taxpayers with a right to appear in closing conference of audit result in a specified period	Not any	Not any
146	Difference	Article 32 paragraph 1	In exercising rights and fulfilling obligations pursuant to taxation legislation, a taxpayer shall be represented in the case of: a. body, by the executive board; b. body declared bankrupt, by the curator; c. body in the course of dissolution, by the individual or board assigned to take care of it; d. body in liquidation, by the liquidator; e. undivided heritage, by one of the heir, executing testament or the person taking care of inherited wealth; f. immature children or persons under guardianship, by the proxy or guardian.	Article 32 paragraph 1	In exercising rights and fulfilling obligations pursuant to the tax legislation, a taxpayer shall be represented, when it comes to: a. body, by the executive board; b. body in the process of dissolution or bankruptcy, by the individual or body tasked with taking care of its business; c. undivided heritage, by one of the heirs; d. the executor of testament or the person taking care of inherited wealth;
147	Difference	Article 32 paragraph 3a	The proxy as referred to in paragraph (3) shall meet requirements set by or on the basis of a regulation of the Minister of Finance.	Article 32 paragraph 3a	The proxy as referred to in paragraph (3) shall meet requirements set by a decree of the Minister of Finance.

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
148	Abolished	Article 33	Abolished	Article 33	The buyers of taxable goods or the users of taxable services as referred to in the Value Added Tax Law of 1984 and its amendments shall collectively be held responsible for paying tax, so long as they cannot prove that the tax has already been paid.
149	Difference	Article 34 paragraph 2a (b)	Officials and experts stipulated by the Minister of Finance to give testimonies to other officials of state institutions or government institutions authorized to undertake audit in the state finance field.	Article 34 paragraph 2a (b)	Officials and experts who give testimonies to other parties determined by the Minister of Finance.
150	Addition	Article 35 paragraph 1	If information or evidence from bank, public accountant, notary, tax consultant, administrative office and/or the other third-party having relations to the audited taxpayers is needed in executing the provisions of taxation legislation, based on a request from the Director General of Taxation, the parties shall give up the requested information or evidence	Not any	Not any
151	Addition	Article 35 paragraph 2	In the case of the third parties as referred to in paragraph (1) being bound by an obligation to keep it in secrecy, for the purpose of audit, tax collection or investigation into criminal offence in the taxation field, the obligation to keep it in secrecy shall be abolished, except for bank wherein the obligation to keep it in secrecy shall be abolished on the basis of a written request from the Minister of Finance	Not any	Not any
152	Addition	Article 35 paragraph 3	Procedures for requesting information or evidence from the parties bound by the obligation to keep it in secrecy as referred to in paragraph (2) shall be ruled by or on the basis of a regulation of the Minister of Finance	Not any	Not any

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
153	Addition	Article 35A paragraph 1	Every government agency, institution, association and other party shall give up taxation-related data and information to the Directorate General of Taxation with the provision hereof regulated under a government regulation by observing the provision as referred to in Article 35 paragraph (2).	Not any	Not any
154	Addition	Article 35A paragraph 2	In the case of the data and information as referred to in paragraph (1) being not sufficient, the Director General of Taxation shall be authorized to gather data and information in the interests of the state revenue with the provision hereof regulated under a government regulation by observing the provision as referred to in Article 35 paragraph (2).	Not any	Not any
155	Addition	Article 36 paragraph 1 letter c & d	<p>The Director General of Taxation can:</p> <ul style="list-style-type: none"> <li>a. reduce or abolish administrative sanction in the form of interest, fine and increase which become due pursuant to taxation legislation if the sanction is imposed due to ignorance of taxpayers or non-mistake of taxpayers;</li> <li>b. reduce or nullify untrue tax assessment;</li> <li>c. reduce or nullify the tax collection form as referred to in Article 14, which is untrue; or</li> <li>d. nullify result of tax audit or tax assessment resulting from tax audit, which is implemented without: <ul style="list-style-type: none"> <li>1. conveying notification about audit result; or</li> <li>2. closing conference of audit result with taxpayers.</li> </ul> </li> </ul>	Article 36 paragraph 1	<p>The Director General of Taxation can:</p> <ul style="list-style-type: none"> <li>a. reduce or abolish administrative sanction in the form of interest, fine and increase which become due pursuant to the tax legislation if the sanction is imposed because of the taxpayer's ignorance or not because of the taxpayer's mistake;</li> <li>b. reduce or cancel incorrect tax returns.</li> </ul>

156 ADDITION ..... ( TO BE CONTINUED )

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**RESUME OF COMPARISON OF LAW NO. 28/2007 TO LAW NO. 16/2000**  
*[ Continued from Business News No. 7556 - 7557 pages 4A - 15A ]*

**RESUME OF COMPARISON OF LAW NO. 28/2007 TO LAW NO. 16/2000**  
**ON TAXATION GENERAL PROVISIONS AND PROCEDURES**

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
156	Addition	Article 36 paragraph 1a	The application for the matter as referred to in paragraph (1) letter a, letter b and letter c only can be submitted by taxpayers twice at the maximum.	Not any	Not any
157	Addition	Article 36 paragraph 1b	The application for the matter as referred to in paragraph (1) letter d only can be submitted by taxpayers once.	Not any	Not any
158	Addition	Article 36 paragraph 1c	The Director General of Taxation in not later than 6 (six) months as from the date of receipt of the application as referred to in paragraph (1) shall make a decision on the submitted application.	Not any	Not any
159	Addition	Article 36 paragraph 1d	In the case of the period as referred to paragraph (1c) elapsing but the Director General of Taxation not making a decision, the application of the taxpayers as referred to paragraph (1) shall be deemed acceptable	Not any	Not any
160	Addition	Article 36 paragraph 1e	If taxpayers request, the Director General of Taxation shall give up information in writing about the matters becoming the basis for rejecting or approving partly the application of taxpayers as referred to in paragraph (1c).	Not any	Not any
161	Difference	Article 36A paragraph 1	Tax officers due to their negligence or intentionally calculating or stipulating tax in a way contravening the provisions of taxation legislation shall be subject to sanction pursuant to the provisions of legislation.	Article 36A paragraph 1	If tax officers calculate or fix the amount of tax in breach of the tax legislation so that it inflicts losses on the state, the tax officers concerned can be subject to sanction pursuant to the existing legislation

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
162	Addition	Article 36B paragraph 1	The Minister of Finance shall be obligated to prepare code of conduct of employees of the Directorate General of Taxation.	Not any	Not any
163	Addition	Article 36B paragraph 2	The employees of the Directorate General of Taxation shall abide by the code of conduct of employees of the Directorate General of Taxation.	Not any	Not any
164	Addition	Article 36B paragraph 3	Supervision over the implementation and accommodation of complaints about violation of code of conduct of employees of the Directorate General of Taxation shall be done by Committee for Code of Conduct with the provisions hereof ruled by or on the basis of a regulation of the Minister of Finance.	Not any	Not any
165	Addition	Article 36C	The Minister of Finance shall set up a taxation supervisory committee with the provisions hereof ruled by or on the basis of a regulation of the Minister of Finance.	Not any	Not any
166	Addition	Article 36D paragraph 1	The Directorate General of Taxation can be given incentives on the basis of accomplishment of certain performance.	Not any	Not any
167	Addition	Article 36D paragraph 2	The granting of the incentives as referred to in paragraph (1) shall be stipulated through the State Budget of Revenue and Expenditure.	Not any	Not any
168	Addition	Article 36D paragraph 3	Procedures for granting and utilizing the incentives as referred to in paragraph (1) shall be ruled by or on the basis of a regulation of the Minister of Finance.	Not any	Not any

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
169	Addition	Article 37A paragraph 1	Taxpayers conveying rectification of annual income tax returns before Tax Year 2007, which cause the amount of taxes yet to be paid to become bigger and are realized in not later than one year after the enforcement of this law, can be given deduction or abolition of administrative sanction in the form of interest due to lateness in the settlement of the shortage of tax payments with the provisions hereof ruled by or on the basis of a regulation of the Minister of Finance.	Not any	Not any
170	Addition	Article 37A paragraph 2	Individual taxpayers voluntarily re-registering themselves to obtain taxpayer code number in not later than one year after the enforcement of this law shall be given abolition of administrative sanction against the unpaid or underpaid taxes for the tax years before the taxpayer code number is obtained and tax audit shall not be executed unless otherwise data or information certify that the annual tax returns conveyed by the taxpayers are untrue or overpaid.	Not any	Not any
171	Difference	Article 38 (b)	Anybody who because of his/her act of negligence: b. submits a tax return but its content is not true or complete, or attaches false information so that it can inflict a loss on the state revenue and the action constitutes action after the first-time action as referred to in Article 13A shall be subject to a fine as much as the amount of the unpaid or underpaid tax at the minimum and twice the amount of the unpaid or underpaid tax at the maximum or sentenced to imprisonment for 3 (three) months at the minimum or one year at the maximum	Article 38 (b)	Anybody who because of his/her act of negligence: b. submits a tax return but its content is not true or complete, or attaches false information so that it can inflict a loss on the state, shall be sentenced to a maximum of 1 (one) year in jail and/or fined a maximum of twice as much as the amount of tax due that is not paid or is underpaid



No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
172	Addition and/or difference	Article 39 paragraph 1(a) and 1(b)	a. does not register to be given taxpayer code number or does not report his/her business for validation as taxable entrepreneur; b. abuses or uses without right the taxpayer code number or taxable entrepreneur validation;	Article 39 paragraph 1 (a)	Anybody who deliberately: a. does not register, or abuses or uses without right the taxpayer code number or taxable entrepreneur declaration as referred to in Article 2; or
173	Addition and/or difference	Article 39 paragraph 1(f)	shows false or falsified bookkeeping, records or other documents thus seeming true or not describing the actual condition; or	Article 39 paragraph 1 (e)	shows false or falsified financial accounts, records or other documents; or
174	Addition and/or difference	Article 39 paragraph 1(g)	does not perform bookkeeping or recording, does not show or lend books, records, or other documents;	Article 39 paragraph 1(f)	does not conduct accounting or recording, does not show or lend books, records, or other documents
175	Addition	Article 39 paragraph 1(h)	does not keep books, records or documents becoming the basis for bookkeeping or recording and other documents, including results of processing of data from bookkeeping managed electronically or executed by on-line application in Indonesia as referred to in Article 28 paragraph (11);	Not any	Not any
176	Difference	Article 39 paragraph 1(i)	does not remit the withheld or collected taxes, thus being potential to inflict a loss on the state revenue, shall be sentenced to imprisonment for 6 (six) years at the minimum and 6 (six) years at the maximum and a fine as much as twice of the amount of the unpaid or underpaid taxes or four times the amount of unpaid or underpaid taxes at the maximum.	Article 39 paragraph 1 (g)	does not deposit already-withheld or collected tax, so that it can inflict a loss on the state, shall be sentenced to a maximum of 6 (six) years in jail and fined a maximum of four times as much as the amount of tax due that is not paid or is underpaid.
177	Difference	Article 39 paragraph 3	Anybody who attempts to commit a criminal offence by misusing or using without right the taxpayer code number or taxable entrepreneur validation as referred to in paragraph (1) letter b, or by submitting an incorrect or incomplete tax return and/or information as referred	Article 39 paragraph 3	Anybody who attempts to commit a criminal offence by misusing or using without right the taxpayer code number or taxable entrepreneur status as referred to in paragraph (1) letter a, or by submitting an incorrect or incomplete tax return and/or information as referred to in

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
			to in paragraph (1) letter d within the frame of applying for restitution or compensating tax or crediting tax, shall be sentenced to imprisonment for 6 (six) months at the minimum and 2 (two) years at the maximum and subject to a fine as much as twice of the amount of the requested restitution and/or compensation or credit at the minimum and four times of the amount of the requested restitution and/or compensation or credit at the maximum.		paragraph (1) letter c within the frame of applying for a refund or compensating tax, shall be sentenced to a maximum of 2 (two) years in jail and fined a maximum of four times as much as the amount of refund for which he/she has applied and/or the amount of compensation he/she has made
178	Addition	Article 39A	Anybody intentionally: a. issuing and/or using tax invoice, tax collection form, tax withholding form and/or tax payment form, which is not based on the actual transaction; or b. issuing tax invoice but not yet validated as taxable entrepreneur shall be sentenced to imprisonment for 2 (two) years at the minimum and 6 (six) years at the maximum as well as subject to a fine as much as twice of the amount of taxes in the tax invoice, tax collection form, tax withholding form and/or tax payment form at the minimum and 6 (six) times of the amount of the taxes in tax invoice, tax collection form, tax withholding form and/or tax payment form at the maximum.	Not any	Not any
179	Addition to nominal value of fine	Article 41 paragraph 1	The official who fails to keep the secret of the matter as referred to in Article 34 due to his/her negligence, shall be sentenced to a maximum of 1 (one) year in jail and fined a maximum of Rp25,000,000 (twenty five million rupiahs).	Article 41 paragraph 1	The official who because of his/her act of negligence fails to keep the secret of the matter as referred to in Article 34, shall be sentenced to a maximum of 1 (one) year in jail and fined a maximum of Rp4,000,000 (four million rupiahs).

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
180	Addition to nominal value of fine	Article 41 paragraph 2	The official who deliberately fails to meet his/her obligations or the individual who makes the official as referred to in Article 34 failing to meet his/her obligations, shall be sentenced to a maximum of 2 (two) years in jail and fined a maximum of Rp50,000,000 (fifty million rupiahs).	Article 41 paragraph 2	The official who deliberately fails to meet his/her obligations or the individual who makes the official as referred to in Article 34 fail to meet his/her obligations, shall be sentenced to a maximum of 2 (two) years in jail and fined a maximum of Rp10,000,000 (ten million rupiahs).
181	Addition to nominal value of fine	Article 41A	Anybody who pursuant to Article 35 of this law is required to provide information or evidence requested but deliberately fails to do so, or provide incorrect information or evidence, shall be sentenced to a maximum of 1 (one) year in jail and fined a maximum of Rp25,000,000 (twenty five million rupiahs).	Article 41A	Anybody who pursuant to Article 35 of this law is required to provide information or evidence requested but deliberately fails to do so, or provide incorrect information or evidence, shall be sentenced to a maximum of 1 (one) year in jail and fined a maximum of Rp10,000,000 (ten million rupiahs).
182	Addition to nominal value of fine	Article 41B	Anybody who deliberately hampers or obstructs investigation into criminal offence in the taxation field shall be sentenced to a maximum of 3 (three) years in jail and fined a maximum of Rp75,000,000 (seventy five million rupiahs).	Article 41B	Anybody who deliberately hampers or obstructs an investigation of a criminal offence in the taxation sector, shall be sentenced to a maximum of 3 (three) years in jail and fined a maximum of Rp10,000,000 (ten million rupiahs).
183	Addition	Article 41C paragraph 1	Everybody intentionally not fulfilling the obligation as referred to in Article 35A paragraph (1) shall be sentenced to a maximum of one year in jail and fined a maximum of Rp1,000,000,000 (one billion rupiahs).	Not any	Not any
184	Addition	Article 41C paragraph 2	Everybody intentionally making the official or other party unable to fulfill the obligation as referred to in Article 35A paragraph (1) shall be sentenced to a maximum of 10 (ten) years in jail and fined a maximum of Rp 800,000,000 (eight hundred million rupiahs).	Not any	Not any

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
185	Addition	Article 41C paragraph 3	Everybody intentionally not giving data and information requested by the Director General of Taxation as referred to in Article 35A paragraph (2) shall be sentenced to a maximum of 10 (ten) years in jail and fined a maximum of Rp800,000,000 (eight hundred million rupiahs).	Not any	Not any
186	Addition	Article 41C paragraph 4	Everybody intentionally misusing taxation data and information thus inflicting loss on the state shall be sentenced to a maximum of one year in jail and fined a maximum of Rp500,000,000 (five hundred million rupiahs).	Not any	Not any
187	Addition	Article 43 paragraph 1	The provisions as referred to in Article 39 and Article 39A shall also apply to representative, proxy, employee of the taxpayer or other parties ordering to do so, taking part in committing it, suggesting or helping commit criminal offense in the taxation field.	Not any	Not any
188	Addition	Article 42 paragraph 2	The provisions as referred to in Article 41A and Article 41B shall also apply to parties ordering, suggesting or helping commit criminal offense in the taxation field.	Not any	Not any
189	Addition	Article 43A paragraph 1	Based on information, data, report and complaint, the Director General of Taxation shall be authorized to examine initial evidence before investigation into criminal offense in the taxation field is executed.	Not any	Not any
190	Addition	Article 43A paragraph 2	If there is an indication of involvement of officers of the Directorate General of Taxation in criminal offense in the taxation field, the Minister of Finance can assign the internal auditing unit within the Ministry of Finance to examine initial evidence.	Not any	Not any

No	REMARKS	LAW NO. 28/2007		LAW NO. 16/2000	
		ARTICLE	REMARKS	ARTICLE	REMARKS
191	Addition	Article 43A paragraph 3	In the case of substance of corruption being found from the initial evidence, the implicated employee of the Directorate General of Taxation shall be processed pursuant to the provisions of the anti-corruption law.	Not any	Not any
192	Addition	Article 43A paragraph 4	Procedures for examining the initial evidence of criminal offence in the taxation field as referred to in paragraph (1) and paragraph (2) shall be ruled by or on the basis of a regulation of the Minister of Finance.	Not any	Not any
193	Difference	Article 44 paragraph 2 (g)	ordering an individual to stop and/or banning an individual from leaving a room or place at the time when an audit is underway and check the identity of the individual and/or documents brought as referred to in letter e.	Article 44 paragraph 2(g)	ordering an individual to stop and/or banning an individual from leaving a room or place at the time when an audit is underway and check the identity of the individual and/or documents brought as referred to in letter e;
194	Addition	Article 44 paragraph 4	In implementing the investigation authority as referred to in paragraph (1), the investigators can seek assistance from other law enforcement apparatuses.	Not any	Not any
195	Addition	Article 44B paragraph 1	In the interests of state revenue, based on a request from the Minister of Finance, the Attorney General can discontinue investigation into criminal offences in the taxation sector in not later than 6 (six) months as from the date of the request.	Not any	Not any
196	Addition	Article 44B paragraph 2	The discontinuation of investigation into criminal offences in the taxation sector as referred to in paragraph (1) only can be realized after taxpayers settle tax due which is not paid or underpaid or should not deserve to restitution plus administrative sanction in the form of a fine as much as 4 (four) times of the amount of tax, which is not paid or underpaid or should not deserve to restitution.	Not any	Not any

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