

**EXTENSION OF THE RETIREMENT AGE LIMIT FOR CIVIL SERVANTS
ASSUMING THE POSTS OF TAX AUDITOR
(Presidential Decree No.28/1995 dated May 19, 1995)**

THE PRESIDENT OF THE REPUBLIC OF INDONESIA,

Considering :

- a. that Article 4 of Government Regulation No.32/1979 on the dismissal of civil servants does not regulate the extension of the retirement age limit for civil servants assuming the posts of tax auditor;
- b. that the extension of the retirement age limit for the tax auditors needs to be laid down in a Presidential Decree;

In view of :

1. Article 4 paragraph (1) of the 1945 Constitution;
2. Law No. 8/1974 on the principles of personnel affairs (Statute Book of 1974 No. 55, Supplement to Statute Book No. 3041);
3. Government Regulation No.32/1979 on the dismissal of civil servants (Statute Book of 1979 No.47, Supplement to Statute Book No.3149), as already amended by Government Regulation No.1/1994 (Statute Book of 1974 No.1).

D E C I D E S :

To stipulate :

THE PRESIDENTIAL DECREE CONCERNING THE EXTENSION OF THE RETIREMENT AGE LIMIT FOR CIVIL SERVANTS ASSUMING THE POSTS OF TAX AUDITOR.

Article 1

Civil servants assuming the posts of tax auditor as :

- a. junior tax audit technicians and mid junior tax audit technicians;
- b. junior tax audit experts, mid junior tax audit experts, senior chief tax audit experts, junior chief tax audit experts, mid junior chief tax audit experts, and chief tax audit experts, shall have their retirement age limit extended to 60 (sixty) years.

Article 2

The retirement age limit of civil servant assuming the posts of tax auditor, other than those referred to in Article 1, shall be subject to provisions on the retirement age limit for civil servants in general in accordance with the law in force.

Article 3

- (1) Decisions on the dismissal of civil servants assuming the posts of tax auditor that have been already taken by authorized officials before the enforcement of this Presidential Decree, shall remain valid.
- (2) Tax auditors as meant in Article 1 who until the enforcement of this Presidential Decree have not been dismissed honourably with pension rights in accordance with the law in force, may have their retirement age limit extended according to this Presidential Decree.

Article 4

The Head of the State Personnel Administrative Board shall stipulate further provisions required for the implementation of this Presidential Decree.

Article 5

This Presidential Decree shall come into force as from the date of stipulation.

Stipulated in Jakarta

On May 19, 1995

THE PRESIDENT OF THE REPUBLIC OF INDONESIA

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