

THE PROCEDURE FOR SEALING AS PART OF TAX INSPECTION
(Decision of the Director General of Taxation No.KEP-18/PJ/1995 dated February 23, 1995)

THE DIRECTOR GENERAL OF TAXATION,

Considering :

- a. that in order to seal places or rooms as part of tax inspection, it is deemed necessary to stipulate the procedure for sealing them;
- b. that in conjunction with the above matter, the procedure needs to be laid down in a decision of the Director General of Taxation.

In view of :

1. Article 30 of Law No.6/1983 on general tax provisions and procedures (Statute Book of 1983 No.49, Supplement to Statute Book No. 3262) as already amended by Law No.9/1994 (Statute Book of 1994 No.59, Supplement to Statute Book No.3566);
2. Article 12 paragraph (4) of Decree of the Minister of Finance No.625/KMK.04/1994 dated December 27, 1994 on the procedure for tax inspection.

D E C I D E S :

to stipulate :

THE DECISION OF THE DIRECTOR GENERAL OF TAXATION CONCERNING THE PROCEDURE FOR SEALING AS PART OF TAX INSPECTION.

Article 1

Sealing a certain place or room is sealing a place or room allegedly used for keeping documents, money, goods and/or other articles giving an indicator of the presence of business activities or free work of the inspected taxpayer, with the aim of preventing them being transferred to other parties, lost, destroyed, changed, annihilated, exchanged or falsified.

Article 2

The sealing as meant in Article 1 shall be done if the taxpayer denies the opportunity to the tax inspector to enter the place or room considered necessary, and/or if the taxpayer is out of the place or room at the moment of tax inspection, and/or if the taxpayer refuses to give assistance to ensure that the tax inspection proceeds smoothly and/or as part of safeguard before the tax inspection is postponed.

Article 3

- (1) The sealing as meant in Article 1 shall be done by sticking a seal on the wall of the place or room in such a way so as to prevent the sealed place or room being entered or opened or to prevent the contents of the sealed place or room being removed or released.
- (2) The sealing shall be done by the tax inspector on the basis of an inspection order from the authorized official of the Directorate General of Taxation in the presence of two witnesses, one of them the inspected taxpayer or his proxy/representative, or his employee if the inspected taxpayer or his proxy/representative is out of the place or room.
- (3) In sealing a place or room the tax inspector shall compile an account of sealing.
- (4) The account of sealing as meant in paragraph (3) shall be signed by the tax inspector and the witnesses as meant in paragraph (3).
- (5) If the witnesses as meant in paragraph (4) refuse to sign the account of sealing, the tax inspector shall record the refusal in the account of sealing by mentioning the reasons for the refusal.
- (6) The account of sealing shall be made at least in two copies with the original being delivered to the inspected taxpayer.

Article 4

- (1) The seal will immediately be removed, if the taxpayer or his proxy/representative allows the tax inspector to enter the sealed place or room.
- (2) If after a period of six days has passed the taxpayer or his proxy/representative still does not allow the tax inspector to enter or inspect the sealed place or room, the tax inspector shall be authorized to remove the seal and conduct a tax inspection.

- (3) The tax inspector shall remove the seal in the presence of two witnesses, one of them the taxpayer or his proxy/representative, or his employee if the inspected taxpayer or his proxy/representative is out of the place or room.
- (4) In removing the seal the tax inspector shall compile the account of the removal of seal.
- (5) The account of the removal of seal as meant in paragraph (4) shall be signed by the tax inspector and the two witnesses as meant in paragraph (3).
- (6) If the witnesses as meant in paragraph (5) refuse to sign the account of the removal of seal, the tax inspector shall record the refusal in the account of the removal of seal by mentioning the reasons for the refusal.
- (7) The account of the removal of seal shall be made at least in two copies with the original being delivered to the inspected taxpayer.

Article 5

In sealing a place or room the tax inspector may ask for help from the national police or the relevant regional administration.

Article 6

The model and content of seals, the account of sealing, and the account of the removal of seal, shall be according to the attachment to this decision.

Article 7

This decision shall come into force as from January 1, 1995.

Stipulated in Jakarta

On February 23, 1995

THE DIRECTOR GENERAL OF TAXATION,

sgdd.

FUAD BAWAZIER

Attachment

THE MINISTRY OF FINANCE

THE DIRECTORATE GENERAL OF TAXATION

ACCOUNT OF REMOVAL OF SEAL

On/day/date/month/year we (2)

Name	Official Registry Number of Civil Servants	Bank/Class
1.
2.
3.

The inspecting officers from (4)
appointed on the basis of the inspection order No. (5)
dated to conduct a tax inspection pursuant to Article 29 of Law
No. 6/1983 on general tax provisions and procedures as already amended by Law
No. 9/1994, have already removed a seal in the place or room in the form of :

- 1.
- 2.
3. (6)
- 4.
- 5.

owned and/or authorized by :

N a m e :

Taxpayer Code Number :

A d d r e s s :

(7)

believed to be used for keeping documents relating to the business activities of the taxpayer.

This account is truthfully compiled with respect to the official oath.

....., (8)

THE INSPECTOR

(.....) (9)

WITNESSES :

..... (10)

FORM OF ACCOUNT OF REMOVAL OF SEAL

This form is used to compile an account at the time the tax inspector removes a seal from the sealed place or room

GUIDANCE FOR FILLING OUT THE FORM

- Point 1 : To be filled in with the name of the tax inspecting office;
 2 : To be filled in with the day, date, month and year (written in letters) when this account is made;
 3 : To be filled in with the name, civil servants' official registry number and rank/class of tax inspectors removing the seal;
 4 : To be filled in with the name of the tax inspecting office;
 5 : To be filled in with the number and date of the inspection order;
 6 : To be filled in with the name and type of the place or room from which a seal is removed;
 7 : To be filled in with the name, taxpayer code number and address of the taxpayer or the party possessing/controlling the place or room from which the seal is removed;
 8 : To be filled with the name of the city and the date the account of the removal of seal is made;
 9 : To be filled in with the name and signature of the tax inspector removing the seal;
 10 : To be filled in with the full name and signature of the persons witnessing the removal of the seal.

Attachment

THE MINISTRY OF FINANCE
 THE DIRECTORATE GENERAL OF TAXATION

ACCOUNT OF SEALING

On/day/date/month/year we (2)

Name	Official Registry Number of Civil Servants	Bank/Class
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appointed on the basis of the inspection order No.(5)
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 seal is removed;
 7 : To be filled in with the name, taxpayer code number and address of the
 taxpayer or the party possessing/controlling the place or room from
 which the seal is removed;
 8 : To be filled with the name of the city and the date the account of the
 removal of seal is made;
 9 : To be filled in with the name and signature of the tax inspector remov
 ing the seal;
 10 : To be filled in with the full name and signature of the persons witness
 ing the removal of the seal.

By the force of Article 30 of Law No. 6/1983 on general tax provisions and procedures as already amended by Law No. 9/1994 jo. Article 12 paragraph (4) of Decree of the Minister of Finance No. 625/KMK.04/1994 dated December 27, 1994, because of failure in fulfilment of obligations as meant in Article 29 paragraph (3) of Law No. 6/1983 on general tax provisions and procedures as already amended by Law No. 9/1994.

W A R N I N G

Whoever deliberately breaks, throws away or destroys this seal shall be subject to a maximum jail term of two years and eight months.

Article 232 paragraph (1) of the

Criminal Code.

S E A L F O R M

Model and size

Colour of paper

Colour of the word "SEALED"

Colour of other writings and side lines

Emblem of the Ministry of Finance

Type of seal

: Rectangle, measuring 30 x 10 cm

: White;

: red;

: black/dark blue;

: reflected in the light colour with the size adjusted to the size of paper;

: sticker with perforations so that the seal that has already been stuck on the wall of the sealed place/room will be destroyed/torn when re moved.

(Editor's note : The word "SEALED", which should be superimposed on the above box containing the sealing order, is not carried due to technical difficulty).

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