

Attachment III
PER DJP No. PER-03/PJ/2017

Domestic Additional Asset Status Report

Year Tax Amnesty Decision Letter (SK) Issued	Deadline for Submitting Domestic Additional Asset Status Report	Reporting Period
2016	1st Report: the latest by the deadline for filing Annual Tax Return for FY 2017 (i.e: March 31, 2018 / April 30, 2018)	Reporting period starts since the month when the SK was issued, until the end of fiscal year prior to the Domestic Additional Asset Status Report submission deadline. Example: SK was issued on October 10, 2016. The reporting period for 1st Report is October 10, 2016 - December 31, 2017 (14 months).
	2nd Report: the latest by the deadline for filing Annual Tax Return for FY 2018 (i.e: March 31, 2019 / April 30, 2019)	January 1, 2018 - December 31, 2018 (12 months).
	Last Report: the latest by the deadline for filing Annual Tax Return for FY 2019 (i.e: March 31, 2020 / April 30, 2020)	The ending date for reporting period is the end date of the 3 years holding period for domestic additional assets declared. Example: SK was issued on October 10, 2016. Therefore, the reporting period for the Last Report is January 1, 2019 - October 9, 2019 (10 months)
2017	1st Report: the latest by the deadline for filing Annual Tax Return for FY 2017 (i.e: March 31, 2018 / April 30, 2018)	Reporting period starts since the month when the SK was issued, until the end of fiscal year prior to the Domestic Additional Asset Status Report submission deadline. Example: SK was issued on April 10, 2017. The reporting period for 1st Report is April 10, 2017 - December 31, 2017 (9 months).
	2nd Report: the latest by the deadline for filing Annual Tax Return for FY 2018 (i.e: March 31, 2019 / April 30, 2019)	January 1, 2018 - December 31, 2018 (12 months).
	3rd Report: the latest by the deadline for filing Annual Tax Return for FY 2019 (i.e: March 31, 2020 / April 30, 2020)	January 1, 2019 - December 31, 2019 (12 months).
	Last Report: the latest by the deadline for filing Annual Tax Return for FY 2020 (i.e: March 31, 2021 / April 30, 2021)	The ending date for reporting period is the end date of the 3 years holding period for domestic additional assets declared. Example: SK was issued on April 10, 2017. Therefore, the reporting period for the Last Report is January 1, 2020 - April 9, 2020 (4 months).

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PER DJP No. PER-03/PJ/2017

Repatriated Additional Asset Status Report

Deadline for Repatriating Additional Asset	Deadline for Submitting Repatriated Additional Asset Status Report	Reporting Period
December 31, 2016	<p>1st Report: the latest by the deadline for filing Annual Tax Return for FY 2017 (i.e: March 31, 2018 / April 30, 2018)</p>	<p>Reporting period starts since the additional assets have all been repatriated to Gateway account, until the end of fiscal year prior to the Repatriated Additional Asset Status Report submission deadline.</p> <p>Example: Additional assets were repatriated to Gateway account on December 31, 2016. The reporting period for 1st Report is December 31, 2016 - December 31, 2017 (12 months).</p>
	<p>2nd Report: the latest by the deadline for filing Annual Tax Return for FY 2018 (i.e: March 31, 2019 / April 30, 2019)</p>	<p>January 1, 2018 - December 31, 2018 (12 months).</p>
	<p>Last Report: the latest by the deadline for filing Annual Tax Return for FY 2019 (i.e: March 31, 2020 / April 30, 2020)</p>	<p>The ending date for reporting period is the end date of the 3 years investment period for repatriated additional assets declared.</p> <p>Example: Repatriation to Gateway Account was on December 31, 2016. Therefore, the reporting period for the Last Report is January 1, 2019 - December 30, 2019 (12 months)</p>
March 31, 2017	<p>1st Report: the latest by the deadline for filing Annual Tax Return for FY 2017 (i.e: March 31, 2018 / April 30, 2018)</p>	<p>Reporting period starts since the repatriated additional assets have all been repatriated to Gateway account, until the end of fiscal year prior to the Repatriated Additional Asset Status Report submission deadline.</p> <p>Example: Additional assets were repatriated to Gateway account on March 31, 2017. The reporting period for 1st Report is March 31, 2017 - December 31, 2017 (9 months).</p>
	<p>2nd Report: the latest by the deadline for filing Annual Tax Return for FY 2018 (i.e: March 31, 2019 / April 30, 2019)</p>	<p>January 1, 2018 - December 31, 2018 (12 months).</p>
	<p>3rd Report: the latest by the deadline for filing Annual Tax Return for FY 2019 (i.e: March 31, 2020 / April 30, 2020)</p>	<p>January 1, 2019 - December 31, 2019 (12 months)</p>
	<p>Last Report: the latest by the deadline for filing Annual Tax Return for FY 2020 (i.e: March 31, 2021 / April 30, 2021)</p>	<p>The ending date for reporting period is the end date of the 3 years investment period for repatriated additional assets declared.</p> <p>Example: Repatriation to Gateway Account was on March 31, 2017. Therefore, the reporting period for the Last Report is January 1, 2020 - March 30, 2020 (3 months).</p>