

Revokes PER-20/PJ/2019

Type: REGULATION (PER)
By: THE DIRECTOR GENERAL OF TAXATION
Number: PER-23/PJ/2020
Date: DECEMBER 28, 2020 (JAKARTA)
Title: FORMAT AND PROCEDURES FOR PREPARATION OF UNIFICATION WITHHOLDING/COLLECTION RECEIPT AS WELL AS FORMAT, CONTENT, PROCEDURES FOR COMPLETION, AND SUBMISSION OF PERIODIC UNIFICATION INCOME TAX RETURN

DIRECTOR GENERAL OF TAXATION,

Considering :

- a. whereas the provisions on the format, content, procedures for completion, and submission of Periodic Unification Income Tax Return as well as the format of Unification Withholding and/or Collection Receipt have been regulated in Regulation of the Director General of Taxation Number PER-20/PJ/2019 regarding Format, Content, Procedures for Completion and Submission of Periodic Unification Income Tax Return as well as Format of Unification Withholding/Collection Receipt;
- b. whereas in order to provide more convenience, legal certainty, and improve services to the Taxpayers in the preparation of Income Tax withholding and/or collection receipt as well as submission of Periodic Unification Income Tax Return, it is necessary to replace Regulation of the Director General of Taxation Number PER-20/PJ/2019 regarding Format, Content, Procedures for Completion and Submission of Periodic Unification Income Tax Return as well as Format of Unification Withholding/Collection Receipt;
- c. whereas based on the considerations as intended in points a and b, as well as to implement provisions of Article 26 of Regulation of the Minister of Finance Number 243/PMK.03/2014 regarding Tax Return (SPT) as amended by Regulation of the Minister of Finance Number 9/PMK.03/2018 and provisions of Article 6 of Regulation of the Minister of Finance Number 12/PMK.03/2017 regarding Income Tax Withholding and/or Collection Receipt, it is necessary to stipulate a Regulation of the Director General of Taxation regarding Format and Procedures for Preparation of Unification Withholding/Collection Receipt as well as Format, Content, Procedures for Completion, and Submission of Periodic Unification Income Tax Return;

In View of :

1. Law Number 6 Year 1983 regarding General Provisions and Procedures for Taxation (State Gazette of the Republic of Indonesia Year 1983 Number 9, Supplement to the State Gazette of the Republic of Indonesia Number 3262) as amended several times, most recently by Law Number 11 Year 2020 regarding Job Creation (State Gazette of the Republic of Indonesia Year 2020 Number

245, Supplement to the State Gazette of the Republic of Indonesia Number 6573);

2. Law Number 7 Year 1983 regarding Income Tax (State Gazette of the Republic of Indonesia Year 1983 Number 50, Supplement to the State Gazette of the Republic of Indonesia Number 3263) as amended several times most recently by Law Number 11 Year 2020 regarding Job Creation (State Gazette of the Republic of Indonesia Year 2020 Number 245, Supplement to the State Gazette of the Republic of Indonesia Number 6573);
3. Government Regulation Number 74 Year 2011 regarding Procedures for the Implementation of Rights and Fulfillment of Tax Obligations (State Gazette of the Republic of Indonesia Year 2011 Number 162);
4. Regulation of the Minister of Finance Number 242/PMK.03/2014 regarding Procedures for Payment and Remittance of Tax (Official Gazette of the Republic of Indonesia Year 2014 Number 1974);
5. Regulation of the Minister of Finance Number 243/PMK.03/2014 regarding Tax Return (SPT) (Official Gazette of the Republic of Indonesia Year 2014 Number 174) as amended by Regulation of the Minister of Finance Number 9/PMK.03/2018 (Official Gazette of the Republic of Indonesia Year 2017 Number 180);
6. Regulation of the Minister of Finance Number 12/PMK.03/2017 regarding Income Tax Withholding and/or Collection Receipt (Official Gazette of the Republic of Indonesia Year 2017 Number 248);
7. Regulation of the Director General of Taxation Number PER-02/PJ/2019 regarding Procedures for Submission, Receipt, and Processing of Tax Return;

HAS DECIDED:

To Stipulate: REGULATION OF THE DIRECTOR GENERAL OF TAXATION REGARDING FORMAT AND PROCEDURES FOR PREPARATION OF UNIFICATION WITHHOLDING/COLLECTION RECEIPT AS WELL AS FORMAT, CONTENT, PROCEDURES FOR COMPLETION, AND SUBMISSION OF PERIODIC UNIFICATION INCOME TAX RETURN.

CHAPTER I

GENERAL PROVISIONS

Article 1

Referred to herein as:

1. Law regarding Tax General Provisions and Procedures, hereinafter referred to as KUP Law, shall be Law Number 6 Year 1983 regarding Tax General Provisions and Procedures as amended several times, most recently by Law Number 11 Year 2020.

2. Income Tax Law, hereinafter referred to as PPh Law, shall be Law Number 7 Year 1983 regarding Income Tax as amended several times, most recently by Law Number 11 Year 2020.
3. Income Tax, hereinafter abbreviated to PPh, shall be Income Tax as intended in Income Tax Law.
4. Income Tax Withholder and/or Collector obligated to prepare Unification Withholding/Collection Receipt and Periodic Unification Income Tax Return, hereinafter referred to as Income Tax Withholder/Collector, shall be Taxpayer, other than Government agency, which under the provisions of laws and regulations on taxation is obligated to perform Income Tax withholding and/or collection as well as stipulated in Decision of the Director General of Taxation.
5. Taxpayer Registration Number, hereinafter abbreviated to NPWP, shall be the number given to Taxpayers as facility in tax administration which is used as identification or identity of Taxpayers in performing their taxation rights and obligations.
6. Tax Service Office, hereinafter abbreviated to KPP, shall be Tax Service Office where Income Tax Withholder/Collector is registered.
7. Periodic Unification Income Tax Return, hereinafter referred to as Periodic Unification SPT PPh, shall be Periodic Tax Return that is used by Income Tax Withholder/Collector to report obligation of Income Tax withholding and/or collection, remittance of Income Tax withholding and/or collection, and/or personally remittance of several types of Income Tax in 1 (one) Tax Period, in accordance with the provisions of laws and regulations in the field of taxation.
8. Unification Withholding/Collection Receipt shall be document in a standard format or other similar documents, prepared by Income Tax Withholder/Collector as Income Tax withholding/collection receipt and showing the amount of Income Tax already withheld/collected.
9. Unification Withholding/Collection Receipt in Standard Format shall be Unification Withholding/Collection Receipt in the form of hardcopy or Electronic Document in standard format as regulated in this Regulation of the Director General of Taxation.
10. Document Equated with Unification Withholding/Collection Receipt shall be document in the form of hardcopy or Electronic Document which includes certain data or information on Income Tax withholding or collection, and its competency is equated with Unification Withholding/Collection Receipt in Standard Format.
11. Revised Unification Withholding/Collection Receipt shall be Unification Withholding/Collection Receipt which is prepared to revise wrong completion of Unification Withholding/Collection Receipt which has been prepared previously and has been reported in the Periodic Unification Income Tax Return.
12. Canceled Unification Withholding/Collection Receipt shall be Unification Withholding/Collection Receipt which is prepared to cancel Unification Withholding/Collection Receipt which has been prepared previously and has been reported in Periodic Unification Income Tax Return.

13. Electronic Document shall be any electronic information which is made, forwarded, sent, received, or saved, in analog, digital, electromagnetic, optical form, or the like, that can be seen, displayed, and/or heard through computer or electronic system, including but not limited to writing, voice, image, map, design, photograph or the like, letter, sign, number, access code, symbol or perforation having meaning or interpretation or that can be understood by persons able to understand them.
14. Electronic Unification Income Tax Withholding and/or Collection Receipt Application, hereinafter referred to as Unification e-Bupot Application, shall be software provided in website of the Directorate General of Taxation or certain channel designated by the Director General of Taxation that can be used to prepare Unification Withholding/Collection Receipt, as well as to fill out, and submit Periodic Unification Income Tax Return.
15. Digital Signature shall be signature consisting of electronic information attached, associated, or related to other electronic information which is used as means of verification and authentication.
16. Digital Certificate shall be electronic certificate which includes Digital Signature and identity showing status of legal subject of parties in electronic transaction issued by the Directorate General of Taxation or administrator of electronic certification.
17. Tax Payment Slip, hereinafter abbreviated to SSP, shall be proof of payment or deposit of tax which has been made by using form or other manners to the state treasury through place of payment appointed by the Minister of Finance.
18. State Revenue Receipt, hereinafter abbreviated to BPN, shall be document issued by Receiving Bank/Receiving Forex Bank/Receiving Post for state revenues transaction which includes NTPN and NTB/NTP as well as other elements determined by the Directorate General of Treasury or document issued by State Treasury Service Office (KPPN) for state revenues transaction originating from deduction of SPM which includes NTPN and NPP.
19. Balance Transfer shall be a process to transfer tax revenues to be posted in appropriate tax revenues.
20. Balance Transfer Receipt, hereinafter referred to as Balance Transfer Receipt, shall be proof that indicates that Balance Transfer has been made.
21. Income Tax Statement Letter under Government Regulation Number 23 Year 2018, hereinafter referred to as Statement Letter of PP No. 23 Year 2018, shall be letter issued by the Head of Tax Service Office on behalf of the Director General of Taxation that explains that Taxpayer is subject to Income Tax under Government Regulation Number 23 Year 2018 regarding Income Tax on Operating Income Received or Acquired by Taxpayer Having Certain Gross Turnover.

CHAPTER II

OBLIGATION OF INCOME TAX WITHHOLDER/COLLECTOR

Article 2

- (1) Income Tax Withholder/Collector performing Income Tax withholding and/or collection shall be obligated to prepare Unification Withholding/Collection Receipt, submit it to withheld and/or collected party, and report it to the Directorate General of Taxation by using Periodic Unification Income Tax Return.
- (2) Periodic Unification Income Tax Return as intended in paragraph (1) shall cover several types of Income Tax, namely:
 - a. Article 4 paragraph (2) Income Tax;
 - b. Article 15 Income Tax;
 - c. Article 22 Income Tax;
 - d. Article 23 Income Tax; and
 - e. Article 26 Income Tax.
- (3) Unification Withholding/Collection Receipt and Periodic Unification Income Tax Return as intended in paragraph (1) shall be in the form of:
 - a. hardcopy; or
 - b. Electronic Document, which is prepared and submitted through Unification e-Bupot Application.
- (4) Income Tax Withholder/Collector shall submit Periodic Unification Income Tax Return as intended in paragraph (1) along with attachments thereto in accordance with the provisions on procedures for submission, receipt, and processing of Tax Returns.
- (5) Income Tax Withholder/Collector shall not be obligated to submit Periodic Unification Income Tax Return in the event that in a Tax Period:
 - a. there is no object of withholding and/or collection that requires issuance of Unification Withholding/Collection Receipt; and
 - b. there is no repayment of Income Tax payable on a transaction/activity, conducted by self-remittance.

Article 3

- (1) Unification Withholding/Collection Receipt and Periodic Unification Income Tax Return in the form of hardcopy as intended in Article 2 paragraph (3) subparagraph a shall be used by Income Tax Withholder/Collector meeting the following criteria:
 - a. preparing not more than 20 (twenty) Unification Withholding/Collection Receipts in 1 (one) Tax Period; and
 - b. preparing Unification Withholding/Collection Receipt with basis for imposition of Income Tax of not more than Rp100,000,000.00 (one hundred million rupiah) for any Unification Withholding/Collection Receipt in 1 (one) Tax Period.

- (2) Unification Withholding/Collection Receipt and Periodic Unification Income Tax Return in the form of Electronic Document as intended in Article 2 paragraph (3) sub-paragraph b shall be used by Income Tax Withholder/Collector meeting the following criteria:
- a. preparing more than 20 (twenty) Unification Withholding/Collection Receipts in 1 (one) Tax Period;
 - b. there is Unification Withholding/Collection Receipt with a value of basis for imposition of Income Tax of more than Rp100,000,000.00 (one hundred million rupiah) in 1 (one) Tax Period;
 - c. preparing Unification Withholding/Collection Receipt for tax object of Article 4 paragraph (2) Income Tax on interest on deposito/saving, discount of SBI, giro, and share sale transaction;
 - d. having submitted Electronic Periodic Tax Return; or
 - e. registered with a KPP within Regional Office of the Directorate General of Taxation for Large Taxpayers, a KPP within the purview of the Jakarta Special Regional Office of the Directorate General of Taxation, or a Medium KPP.
- (3) Income Tax Withholder/Collector which is obligated to prepare Unification Withholding/Collection Receipt and Periodic Unification Income Tax Return shall be Income Tax Withholder/Collector which meets the criteria as intended in paragraph (1) or paragraph (2) and has been stipulated in a Decision of the Director General of Taxation.
- (4) In the event that Income Tax Withholder/Collector which meets the criteria as intended in paragraph (1) or paragraph (2) submits Periodic Income Tax Return:
- a. by not using Periodic Unification Income Tax Return form; and/or
 - b. not through Unification e-Bupot Application,
- the Periodic Income Tax Return shall not be received and the Directorate General of Taxation shall not provide proof of receipt of Tax Return.

CHAPTER III

UNIFICATION WITHHOLDING/COLLECTION RECEIPT

Article 4

- (1) Unification Withholding/Collection Receipt as intended in Article 2 paragraph (1) shall consist of:
- a. Unification Withholding/Collection Receipt in Standard Format; and
 - b. Document Equated with Unification Withholding/Collection Receipt.
- (2) It shall not be necessary to prepare Unification Withholding/Collection Receipt in the event that the amount of Income Tax withheld/collected in the relevant Tax Period is zero.

- (3) Excluded from the provisions as intended in paragraph (2), Unification Withholding/Collection Receipt as intended in paragraph (1) shall still be prepared in the event that:
- a. the amount of Income Tax withheld/collected is zero due to the existence of Statement Letter of Exemption;
 - b. the transaction is entered into with a Taxpayer having Statement Letter of PP No. 23 Year 2018 which is confirmed;
 - c. Article 26 Income Tax is withheld based on provisions of Double Taxation Avoidance Agreement that is shown by receipt sheet of Certificate of Domicile of non-resident Taxpayer in accordance with the provisions of laws and regulations in the field of taxation;
 - d. Income Tax payable is borne by the Government in accordance with the provisions of laws and regulations in the field of taxation; or
 - e. Income Tax which is withheld or collected and/or personally deposited is given Income Tax facility in accordance with the provisions of laws and regulations in the field of taxation.
- (4) SSP shall still be prepared in the event that there is transaction as intended in paragraph (3) sub-paragraph b in accordance with Regulation of the Minister of Finance regarding implementation of Government Regulation Number 23 Year 2018 regarding Income Tax on Operating Income Received or Acquired by Taxpayers Having Certain Gross Turnover.

Article 5

- (1) Unification Withholding/Collection Receipt in Standard Format as intended in Article 4 paragraph (1) sub-paragraph a shall consist of:
- a. Article 4 paragraph (2) Income Tax, Article 15 Income Tax, Article 22 Income Tax, as well as Article 23 Income Tax Withholding/Collection Receipt; and
 - b. Article 26 Income Tax Withholding Receipt.
- (2) Unification Withholding/Collection Receipt in Standard Format as intended in paragraph (1) shall at least include:
- a. number of Unification Withholding/Collection Receipt in Standard Format;
 - b. type of Income Tax withholding/collection;
 - c. identity of the party subject to withholding/collection in the form of:
 1. NPWP, Population Identification Number, and/or Tax Identification Number, and
 2. name;
 - d. Tax Period and Tax Year;

- e. tax object code;
 - f. basis for imposition of tax;
 - g. rates;
 - h. Income Tax withheld/collected/borne by the Government;
 - i. document becoming basis for Income Tax withholding/collection;
 - j. identity of the Income Tax Withholder/Collector, in the form of NPWP and name of the Income Tax Withholder/Collector, as well as name of the signatory;
 - k. the date of signing of Unification Withholding/Collection Receipt in Standard Format; and
 - l. signature in the event that the Unification Withholding/Collection Receipt in Standard Format is in the form of hardcopy or verification code in the event that the Unification Withholding/Collection Receipt in Standard Format is in the form of Electronic Document form.
- (3) One Unification Withholding/Collection Receipt in Standard Format as intended in paragraph (1) may only be used for:
- a. 1 (one) withheld and/or collected party;
 - b. 1 (one) tax object code; and
 - c. 1 (one) Tax Period.
- (4) In the event that in a Tax Period there are 2 (two) or more Income Tax withholding/collection transactions on the same party and with the same tax object code, the Income Tax Withholder/Collector may prepare 1 (one) Unification Withholding/Collection Receipt in Standard Format for the said transaction.
- (5) Unification Withholding/Collection Receipt in Standard Format issued through Unification e-Bupot Application as intended in Article 2 paragraph (3) subparagraph b shall be signed with Digital Signature.
- (6) Unification Withholding/Collection Receipt in Standard Format as intended in paragraph (1) shall be prepared in accordance with the:
- a. sample format as set out in Attachment letter A; and
 - b. procedures for preparation as set out in Attachment letter B,
- which shall constitute an inseparable part of this Regulation of the Director General.

Article 6

- (1) Document Equated with Unification Withholding/Collection Receipt as intended in Article 4 paragraph (1) sub-paragraph b shall constitute document used by Income Tax Withholder/Collector to perform Income Tax withholding on:
- a. income in the form of interest on deposit/saving, discount of Bank Indonesia Certificate and clearing account interest;
 - b. income in the form of interest/discount of bonds and State Negotiable Paper; and
 - c. income from share sale transaction that shall include founder's shares, non-founder's shares, and shares owned by venture capital company.
- (2) Document Equated with Unification Withholding/Collection Receipt as intended in paragraph (1) shall be prepared by the Income Tax Withholder/Collector using the facilities owned by the Income Tax Withholder/Collector.
- (3) Document Equated with Unification Withholding/Collection Receipt as intended in paragraph (1) may be in the form of document of savings book, current account, custodian account, securities account, and other similar documents, whether in the form of hardcopy or Electronic Document.
- (4) Document Equated with Unification Withholding/Collection Receipt as intended in paragraph (1) shall at least include the following:
- a. name of party subject to withholding;
 - b. unique number of transaction related to income withheld or collected; and
 - c. amount of Income Tax withheld.

Article 7

- (1) In preparing the Unification Withholding/Collection Receipt, the withheld and/or collected party shall be obligated to give information on identity in the form of:
- a. for resident Taxpayer, namely:
 1. NPWP; or
 2. Population Identification Number, for individual having no NPWP; or
 - b. for non-resident Taxpayer, namely Tax Identification Number or other taxation identity,

to the Income Tax Withholder/Collector.

- (2) In the event that non-resident Taxpayer as intended in paragraph (1) sub-paragraph b wants to apply the provisions on Double Tax Avoidance Agreement, the said non-resident Taxpayer must provide receipt sheet of Certificate of Domicile of non-resident Taxpayer in accordance with the provisions of laws and regulations in the field of taxation.

CHAPTER IV

PERIODIC UNIFICATION INCOME TAX RETURN

Article 8

- (1) Periodic Unification Income Tax Return as intended in Article 2 shall consist of the following forms:
 - a. Master Periodic Unification Income Tax Return;
 - b. List of Details of Self-Deposited Income Tax;
 - c. List of Objects of Income Tax Withholding/Collection of Other Parties; and
 - d. List of Unification Withholding/Collection Receipt along with the List of Tax Payment Slip, State Revenue Receipt, Balance Transfer Receipt of Article 4 paragraph (2) Income Tax, Article 15 Income Tax, Article 22 Income Tax, Article 23 Income Tax and/or Article 26 Income Tax.

- (2) The Periodic Unification Income Tax Return as intended in paragraph (1) shall at least contain the following:
 - a. Tax Period and Tax Year;
 - b. normal or revised Tax Return status;
 - c. identity of Income Tax Withholder/Collector;
 - d. type of Income Tax;
 - e. amount of basis for imposition of tax;
 - f. amount of value of Income Tax withheld, collected, borne by the Government, and/or Income Tax personally deposited;
 - g. total amount of Income Tax;
 - h. total amount of Income Tax deposited in revised Tax Return;
 - i. amount of Income Tax which is over- (under-) deposited due to revision;
 - j. name and signature of the Income Tax Withholder/Collector or the proxy; and
 - k. date of preparation of Periodic Unification Income Tax Return.

- (3) Periodic Unification Income Tax Return as intended in paragraph (1):
 - a. shall be prepared in accordance with the sample format as set out in Attachment letter C; and
 - b. shall be filled out in accordance with the guidelines as set out in Attachment letter D,

which shall constitute an inseparable part of this Regulation of the Director General.

Article 8

- (1) Income Tax Withholder/Collector shall be obligated to perform:
 - a. remittance of Income Tax already withheld/collected by no later than 10 (ten) days following the end of the Tax Period;
 - b. remittance of Income Tax payable which is personally deposited by no later than 15 (fifteen) days following the end of the Tax Period;
 - c. submission of Periodic Unification Income Tax Return by no later than 20 (twenty) days following the end of the Tax Period.
- (2) In the event that the Periodic Unification Income Tax Return is not submitted in the period as intended in paragraph (1) sub-paragraph c, Income Tax Withholder/Collector shall be subject to administrative sanctions in accordance with the provisions in Article 7 of KUP Law, in the form of penalty of Rp100,000.00 (one hundred thousand rupiah), that is imposed as a single unit and shall not be calculated for each type of Income Tax.
- (3) The amount of tax deposited after the due date of remittance shall be subject to administrative sanctions in the form of interest as intended in Article 9 paragraph (2a) of KUP Law.

Article 10

- (1) To be able to submit the Periodic Unification Income Tax Return by using Unification e-Bupot Application as intended in Article 2 paragraph (3) sub-paragraph b, the Income Tax Withholder/Collector must have Digital Certificate.
- (2) Income Tax Withholder/Collector which:
 - a. has no Digital Certificate; or
 - b. has Digital Certificate but its period of validity had expired,

must submit request for Digital Certificate in accordance with Regulation of the Director General of Taxation regarding technical guidelines on the implementation of administration of Taxpayer Registration Number, Digital Certificate, and stipulation of Taxable Entrepreneur.

CHAPTER V

REVISION, CANCELLATION, AND/OR ADDITION OF UNIFICATION WITHHOLDING/COLLECTION RECEIPT, AS WELL AS REVISION OF PERIODIC INCOME TAX RETURN

UNIFICATION

Article 11

- (1) Unification Withholding/Collection Receipt already reported in the Periodic Unification Income Tax Return may be:
 - a. revised, in the event that there is a mistake in the completion of Unification Withholding/Collection Receipt or there is a return transaction; or
 - b. canceled, in the event that there is a transaction that is canceled.
- (2) Income Tax Withholder/Collector may prepare additional Unification Withholding/Collection Receipt for tax object which is not yet reported in the Periodic Unification Income Tax Return.
- (3) The revision or cancellation as intended in paragraph (1) as well as the preparation of additional Unification Withholding/Collection Receipt as intended in paragraph (2) may be conducted provided that the Director General of Taxation has not performed audit or examination of initial proof openly on the type of tax and the relevant Tax Period.
- (4) The revision or cancellation of Unification Withholding/Collection Receipt as intended in paragraph (1) as well as the addition of Unification Withholding/Collection Receipt as intended in paragraph (2) shall be reported in the revision of Periodic Unification Income Tax Return.
- (5) Preparation, revision, and cancellation of Unification Withholding/Collection Receipt shall be conducted in accordance with procedures as set out in Attachment letter B which shall constitute an inseparable part of this Regulation of the Director General.

Article 12

- (1) Income Tax Withholder/Collector may voluntarily revise the Periodic Unification Income Tax Return which has been submitted, for 1 (one) or several types of Income Tax therein.
- (2) Revision as intended in paragraph (1) shall be done by giving a mark in the space provided in the Periodic Unification Income Tax Return.
- (3) Revision of Periodic Unification Income Tax Return as intended in paragraph (1) may be conducted provided that the Director General of Taxation has not performed audit or examination of initial proof openly on the type of tax and the relevant Tax Period.
- (4) In the event that the revised Periodic Unification Income Tax Return is in the form of hardcopy, revision of Periodic Unification Income Tax Return must be submitted in the form of hardcopy.
- (5) In the event that the revised Periodic Unification Income Tax Return is in the form of Electronic Document, the revision of Periodic Unification Income Tax Return must be submitted in the form of Electronic Document through Unification e-Bupot Application.
- (6) In the event that the Income Tax Withholder/Collector as intended in Article 3 paragraph (1) makes revision and/or addition to the Unification Withholding/Collection Receipt as intended in Article 11 that causes the Income

Tax Withholder/Collector meets the criteria as intended in Article 3 paragraph (2), Income Tax Withholder/Collector shall be obligated to submit Periodic Unification Income Tax Return in the form of Electronic Document as from the next Tax Period after the Tax Period of submission of revision and/or addition of the said Unification Withholding/Collection Receipt.

- (7) Revision of Periodic Unification Income Tax Return shall be made in accordance with procedures as set out in Attachment letter D which shall constitute an inseparable part of this Regulation of the Director General.

Article 13

- (1) In the event that the revision to Periodic Unification Income Tax Return as intended in Article 12 resulted in tax underpayment, the Income Tax Withholder/Collector shall repay the amount of tax underpayment in advance before submitting the said revision.
- (2) The amount of underpaid tax as a result of revision of Periodic Unification Income Tax Return which is deposited after the maturity date of remittance shall be subject to administrative sanctions in the form of interest as intended in Article 8 paragraph (2a) of KUP Law.
- (3) In the event that there is incorrect Income Tax withholding/collection that resulted in the amount of Income Tax withheld or collected higher than the Income Tax that should have been withheld or collected, and the Income Tax Withholder/Collector:
 - a. makes revision to the Unification Withholding/Collection Receipt to become in accordance with the amount of Income Tax that should have been withheld or collected; and
 - b. makes revision to the Periodic Tax Return Unification that resulted in an excess of remittance of Income Tax,

such excess of remittance of Income Tax may be requested back by Income Tax Withholder/Collector by filing an application for refund of overpayment of tax that should have not been payable or Balance Transfer, to the KPP in accordance with the provisions of laws and regulations in the field of taxation.

CHAPTER VI

TRANSITIONAL PROVISIONS

Article 14

At the time this Regulation of the Director General comes into effect:

- a. revision to Periodic Income Tax Return for Tax Period before the Income Tax Withholder/Collector is stipulated by a Decision of the Director General of Taxation as intended in Article 3 paragraph (3) shall be made under:
 1. Regulation of the Director General of Taxation Number PER-53/PJ/2009 regarding Format of Form of Periodic Final Article 4 paragraph (2) Income Tax Return, Periodic Article 15, Article 22, Article 23 and/or Article 26 Income Tax Return as well as Withholding/Collection Receipt; and

2. Regulation of the Director General of Taxation Number PER-04/PJ/2017 regarding Format, Content, Procedures for Completion and Submission of Periodic Article 23 and/or Article 26 Income Tax Return as well as Format of Article 23 and/or Article 26 Income Tax Withholding Receipt;
- b. Stipulation of Income Tax withholder and/or collector under PER-20/PJ/2019 regarding Format, Content, Procedures for Completion and Submission of Periodic Unification Income Tax Return as well as Format of Unification Withholding/Collection Receipt shall remain applicable and the subsequent implementation shall be made under this Regulation of the Director General.

CHAPTER VII

CLOSING PROVISIONS

Article 15

At the time this Regulation of the Director General comes into effect, Regulation of the Director General of Taxation Number PER-20/PJ/2019 regarding Format, Content, Procedures for Completion and Submission of Periodic Unification Income Tax Return as well as Format of Unification Withholding/Collection Receipt shall be revoked and declared null and void.

Article 16

This Regulation of the Director General shall come into effect as from the date of its stipulation.

Stipulated in Jakarta
on December 28, 2020
DIRECTOR GENERAL OF TAXATION,
signed
SURYO UTOMO

NOTE

ATTACHMENT TO
REGULATION OF THE DIRECTOR GENERAL OF
TAXATION
NUMBER PER-23/PJ/2020
REGARDING
FORMAT, CONTENT, PROCEDURES FOR
COMPLETION AND SUBMISSION OF
UNIFICATION INCOME TAX RETURN AS WELL
AS FORMAT OF UNIFICATION
WITHHOLDING/COLLECTION RECEIPT

- A. FORMAT OF UNIFICATION WITHHOLDING/COLLECTION RECEIPT

1. Format of Unification Withholding/Collection Receipt in Standard Format in the form of Electronic Document for Article 4 paragraph (2) Income Tax, Article 15 Income Tax, Article 22 Income Tax, and Article 23 Income Tax
2. Format of Unification Withholding/Collection Receipt in Standard Format in the form of Hardcopy for Article 4 paragraph (2) Income Tax, Article 15 Income Tax, Article 22 Income Tax, and Article 23 Income Tax

**INSTRUCTIONS FOR COMPLETION OF UNIFICATION
WITHHOLDING/COLLECTION RECEIPT IN STANDARD FORMAT IN THE FORM OF
ELECTRONIC DOCUMENT AND HARDCOPY FOR ARTICLE 4 PARAGRAPH (2)
INCOME TAX, ARTICLE 15 INCOME TAX, ARTICLE 22 INCOME TAX AND ARTICLE
23 INCOME TAX**

- Letter H.1 : Please fill out with the number of Unification Withholding/Collection Receipt in Standard Format.
- Letter H.2 : Please put a cross mark (X) in the appropriate box, in the event of Revised Unification Withholding/Collection Receipt in Standard Format and please fill out with the sequence of revision in number.
- Letter H.3 : Please put a cross mark (X) in the appropriate box, in the event of Canceled Unification Withholding/Collection Receipt in Standard Format.
- Letter H.4 : Please put a cross mark (X) in the appropriate box, in the event that the Income Tax withheld/collected is final Income Tax (may not become tax credit in the Annual Income Tax Return of the withheld/collected party).
- Letter H.5 : Please put a cross mark (X) in the appropriate box, in the event that the Income Tax withheld/collected is non final Income Tax (may become tax credit in the Annual Income Tax Return of the withheld/collected party).

A. Identity of Taxpayer Withheld/Collected

- Letter A. 1 : Please fill out with the NPWP of the party subject to withholding or collected Income Tax. In the event that party subject to withholding or collection of Income Tax does not yet have NPWP, this column shall be filled out with "00.000.000.0-000.000".
- Letter A.2 : Please fill out with the Population Identification Number (NIK) of the party subject to withholding or collection of Income Tax, in the event that the party subject to withholding or collection of Income Tax is an individual having no NPWP.
- Letter A.3 : Please fill out with the name of the party subject to withholding or collection of Income Tax in accordance with the NPWP card or identity card. If the column provided is insufficient, the name to be written down may be adjusted.

B. Income Tax Withheld/Collected

- Column B.1 : Please fill out with the Tax Period when the Income Tax becomes payable, with the writing format of mm-yyyy.
E.g. Tax Period of January 2021 shall be written 01-2021.
- Column B.2 : Please fill out in accordance with the following tax object codes:
- 28-404-01 Deposit/saving interest placed in the home country;
 - 28-404-02 Deposit/saving interest placed in the home country (IDR currency originating from Foreign Exchange of Export Proceeds (DHE) with a tenor of 1 month);
 - 28-404-03 Deposit/saving interest placed in the home country (currency IDR originating from DHE with a tenor of 3 months);
 - 28-404-04 Deposit/saving interest placed in the home country (IDR currency originating from DHE with a tenor of 6 months or more);
 - 28-404-05 Deposit/saving interest placed in the home country (USD currency originating from DHE with a tenor of 1 month);
 - 28-404-06 Deposit/saving interest placed in the home country (USD currency originating from DHE with a tenor of 3 months);
 - 28-404-07 Deposit/saving interest placed in the home country (USD currency originating from DHE with a tenor of 6 months);
 - 28-404-08 Deposit/saving interest placed in the home country (USD currency originating from DHE with a tenor of more than 6 months);
 - 28-404-09 Interest on deposit/savings placed abroad;
 - 28-404-10 Discount of Bank Indonesia Certificate;
 - 28-404-04 Clearing account interest;
 - 28-401-01 Interest/discount of bonds and State Negotiable Paper (Resident Taxpayer);
 - 28-401-02 Interest/discount of bonds and State Negotiable Paper (Non-Resident Taxpayer);
 - 28-407-01 Share sale transaction (founder's shares);
 - 28-406-01 Share sale transaction (non- founder's shares);
 - 28-408-01 Share sale transaction owned by Venture Capital Company;
 - 28-402-04 Transfer of Right on Land and/or Building;
 - 28-403-01 Renting out of land and/or building;
 - 28-405-01 Lottery prize;
 - 28-409-08 Construction services in the form of construction planning services (With Business Qualification);
 - 28-409-09 Construction services in the form of construction planning services (Without Business Qualification);
 - 28-409-10 Construction services in the form of the actual construction service (Small Business Qualification);
 - 28-409-11 Construction services in the form of the actual construction service (Medium and Large Business Qualification);
 - 28-409-12 Construction services in the form of the actual construction service (Without Business Qualification);
 - 28-409-13 Construction services in the form of construction supervisory services (With Business Qualification);

28-409-14	Construction services in the form of construction supervisory services (Without Business Qualification);
28-417-01	Interest on savings paid by Cooperatives to member of Individual Taxpayer (interest up to Rp240,000.00);
28-417-02	Interest on savings paid by Cooperatives to member of Individual Taxpayer (interest above Rp240,000.00);
28-419-01	Dividend received/acquired by resident Individual Taxpayer;
28-423-01	Transaction with Taxpayer which uses the rates of Government Regulation Number 23 Year 2018;
28-410-02	Fee paid/payable to domestic shipping lines;
28-411-02	Fee of Charter of Marine Vessel and/or Airplane which is Paid/Payable to Foreign Shipping Lines and/or Airlines through BUT;
28-421-03	Uplift of Upstream Oil and Gas;
28-421-04	Participating Interest of Exploration of Upstream Oil and Gas directly
28-421-05	Participating Interest of Exploitation of Upstream Oil and Gas directly;
22-100-01	Import value of DJBC and Forex Bank subject to the rates of 10%;
22-100-02	Import value of DJBC and Forex Bank subject to the rates of 7.5%;
22-100-03	Import value of DJBC and Forex Bank subject to the rates of 0.5%;
22-100-04	Import value of DJBC and Forex Bank with API;
22-100-05	Import value of DJBC and Forex Bank with non-API;
22-100-06	Purchase of goods by certain BUMN/Agency appointed;
22-100-07	Sales of products to domestic distributor by business entity/certain industries (Cement Industry);
22-100-08	Sales of products to domestic distributor by business entity/ certain industry (Steel Industry);
22-100-09	Sales of products to domestic distributor by business entity/certain industry (Automotive Industry);
22-100-10	Sales of products to domestic distributor by business entity/ certain industry (Pharmaceutical Industry);
22-100-11	Sales of products to domestic distributor by business entity/ certain industry (Paper Industry);
22-100-12	Sales of motor vehicles in the home country by ATPM, APM and motor vehicles general Importer;
22-100-13	Purchase by Business Entity in the form of mining commodities of coal, metal mineral and non-metal mineral of Entity or Individual holding IUP
22-100-14	Sales of gold bullion in the home country by Business Entity;
22-100-15	Purchase of materials of forestry products by industrial/exporter Business Entity;

22-100-16	Purchase of materials of plantation products by industrial/exporter Business Entity;
22-100-17	Purchase of materials of agricultural products by industrial/exporter Business Entity;
22-100-18	Purchase of materials of animal husbandry products by industrial/exporter Business Entity;
22-100-19	Purchase of materials of fishery products by industrial/exporter Business Entity;
22-401-01	Sales of fuel oil and gas fuel by State Oil and Natural Gas Company or subsidiary of State Oil and Natural Gas Company to Refueling Station/Agent/Distributor (final);
22-100-20	Sales of fuel oil and gas fuel by State Oil and Natural Gas Company or subsidiary of State Oil and Natural Gas Company to other party (non-final);
22-401-02	Sales of fuel oil and gas fuel by Business Entity Other than State Oil and Natural Gas Company or subsidiary of State Oil and Natural Gas Company to Refueling Station / Agent / Distributor (final);
22-100-21	Sales of fuel oil and gas fuel by Business Entity Other than State Oil and Natural Gas Company or subsidiary of State Oil and Natural Gas Company to other party (non-final);
22-100-22	Sales of lubricants by importers/producers;
22-403-01	Sales of goods included as very luxury;
24-101-01	Dividend excluding dividend to resident individual Taxpayer;
24-102-01	Interest excluding interest becoming object of Article 4 paragraph (2) Income Tax;
24-103-01	Royalty;
24-100-01	Gift, award, bonus and others other than those already subject to withholding of Income Tax of Article 21 paragraph (1) sub-paragraph e of Income Tax Law;
24-100-02	Rent and other incomes in connection with the use of assets except rent of land and building already subject to Income Tax of Article 4 paragraph (2) of Income Tax Law;
24-104-01	Technical Service;
24-104-02	Management Service;
24-104-03	Consulting Service;
24-104-04	Appraisal Service;
24-104-05	Actuary service;
24-104-06	Accounting, bookkeeping, and financial statements attestation services;
24-104-07	Legal service;
24-104-08	Architectural service;
24-104-09	City planning and landscape architectural services;
24-104-10	Design service;
24-104-11	Drilling service in the field of oil and gas mining except conducted by Permanent Establishment (BUT);
24-104-12	Support services in the field of geothermal business and oil and gas mining;

- 24-104-13 Mining service and support services in the field of geothermal business and oil and gas mining;
- 24-104-14 Support services in the field of aviation and airport;
- 24-104-15 Deforestation service;
- 24-104-16 Waste treatment service;
- 24-104-17 Labor and/or expert provision service (outsourcing services);
- 24-104-18 Brokerage and/or agency services;
- 24-104-19 Negotiable papers trade field service, except conducted by Stock Exchange, Indonesian Central Securities Depository (KSEI) and Indonesian Clearing and Guarantee (KPEI);
- 24-104-20 Custodian/saving/depositing services, except conducted by KSEI;
- 24-104-21 Dubbing and/or voiceover services;
- 24-104-22 Film mixing service;
- 24-104-23 Film promotion facility, advertisement, poster, photograph, slide, negative of photo, banner, pamphlet, billboard and folder production services;
- 24-104-24 Services in connection with Software or Hardware or computer system, including upkeep, maintenance and repair.
- 24-104-25 Website making and/or management service;
- 24-104-26 Internet service, including its connection;
- 24-104-27 Data, information, and/or program saving, processing and/or distribution services;
- 24-104-28 Machine, equipment, electricity, telephone, water, gas, AC and/or Cable TV installation/mounting services, other than those conducted by Taxpayer with the scope in the field of construction and having permit and/or certification as construction entrepreneur;
- 24-104-29 Machine, equipment, electricity, telephone, water, gas, AC and/or cable TV upkeep/repair/maintenance services, other than those conducted by Taxpayer with the scope in the field of construction and having permit and/or certification as construction entrepreneur;
- 24-104-30 Vehicles and/or land transportation equipment maintenance services;
- 24-104-31 Toll manufacturing services;
- 24-104-32 Investigation and security services;
- 24-104-33 Event organizer service,
- 24-104-34 Space and/or time provision service in mass media, outdoor media or other media for conveyance of information, and/or advertising services;
- 24-104-35 Pest control services;
- 24-104-36 Cleaning service;
- 24-104-37 Septic tank suction service;
- 24-104-38 Pool maintenance service;
- 24-104-39 Catering or cullinary service;
- 24-104-40 Freight forwarding service;
- 24-104-41 Logistic service;

- 24-104-42 Document handling service;
- 24-104-43 Packing service;
- 24-104-44 Loading and unloading services;
- 24-104-45 Laboratory and/or testing services, except conducted by educational agency or institution in the context of academic research;
- 24-104-46 Parking management service;
- 24-104-47 Land sanding service;
- 24-104-48 Land preparation and/or processing service;
- 24-104-49 Nursery and/or seedling planting services;
- 24-104-50 Plant maintenance service;
- 24-104-51 Harvesting service;
- 24-104-52 Agricultural, plantation, fishery, animal husbandry and/or forestry products processing service;
- 24-104-53 Decoration service;
- 24-104-54 Printing/publishing service;
- 24-104-55 Translation service;
- 24-104-56 Transportation/forwarding service except those already regulated in Article 15 of Income Tax Law;
- 24-104-57 Port services;
- 24-104-58 Transportation service through pipelines;
- 24-104-59 Day care management service;
- 24-104-60 Training and/or course service;
- 24-104-61 Money delivery and filling services to ATM;
- 24-104-62 Certification service;
- 24-104-63 Survey service;
- 24-104-64 Tester service;
- 24-104-65 Service other than the services mentioned above the payment of which is charged to APBN (State Revenues and Expenditures Budget) or APBD (Regional Revenues and Expenditures Budget).

- Column B.3 : Please fill out with the basis for imposition of tax. Please fill out with zero "0" in the event of issuance of Canceled Unification Withholding/Collection Receipt in Standard Format.
- Column B.4 : Please put a cross mark (X) in the appropriate box in the event that the withheld and/or collected party has no NPWP.
- Column B.5 : Please fill out with rates of tax withholding or collection. E.g. the rates of technical service is 2%, then rates column shall be filled out with 2.
- Column B.6 : Please fill out with the value of Income Tax withheld/collected/ borne by the Government (DTP).
- Column B.7 : Please fill out with the documents becoming basis for issuance of Unification Withholding/Collection Receipt in Standard Format, among other things invoice, announcement, agreement, proof of payment, deed of contract, deed of RUPS, statement letter, as well as specify the name, number, and date of reference document in the column provided.
- Column B.8 : Please fill out with the documents becoming basis for issuance of Unification Withholding/Collection Receipt in Standard Format in the form of Tax Invoice, as well as specify the number and date of Tax Invoice in the column provided.
- Column B.9 : Please put a cross mark (X) in the appropriate box in the event that Income Tax withheld/collected is exempted based on Statement Letter of Exemption, as well as specify the number and date of Statement Letter of Exemption in the column provided.

- Column B. 10 : Please put a cross mark (X) in the appropriate box in the event that Income Tax is borne by the Government (DTP), as well as specify legal basis for provision of DTP and State Revenue Transaction Number (NTPN) from SSP or other administrative facilities equated with SSP in the space provided.
- Column B.11 : Please fill out with the number of Statement Letter of PP No. 23 Year 2018 in the event of entering into transaction with Taxpayer subject to Income Tax under Government Regulation Number 23 Year 2018.
- Column B.12 : Please put a cross mark (X) in the appropriate box in Income Tax withheld or collected which is given facility as well as specify legal basis for provision of Income Tax facility in the space provided.

C. Identity of Income Tax Withholder/Collector

- Letter C.1 : Please fill out with the NPWP of the Income Tax Withholder/Collector.
- Letter C.2 : Please fill out with the name of Income Tax Withholder/Collector.
- Letter C.3 : Please fill out with the date of preparation of Unification Withholding/Collection Receipt in Standard Format, with the writing format of dd-mm-yyyy.
- Letter C.4 : Please fill out with the name of Taxpayer/Taxpayer's representative/Taxpayer's proxy as Income Tax Withholder/Collector who signs the Unification Withholding/Collection Receipt.
- Letter C.5 : For Unification Withholding/Collection Receipt in the form of hardcopy, it shall be filled out with wet signature by the party in Letter C.4 and shall be affixed with stamp if the Income Tax Withholder/Collector is a Corporate Taxpayer. For Unification Withholding/Collection Receipt in the form of Electronic Document, then QR code will be displayed. This code serves as a safety measure of Unification e-Bupot. Verification of this code can be done by way of scanning the QR code through mobile phone having supporting figure.
Please check (V) in one of the choices of request for excess of withholding/collection if there is an error/cancellation in preparation of Unification Withholding/Collection Receipt that causes excess of withholding/collection.

3. Format of Unification Withholding/Collection Receipt in Standard Format in the form of Electronic Document for Article 26 Income Tax
4. Format of Unification Withholding/Collection Receipt in Standard Format in the form of Hardcopy for Article 26 Income Tax

INSTRUCTIONS FOR COMPLETION OF UNIFICATION
WITHHOLDING/COLLECTION RECEIPT FORM IN STANDARD FORMAT IN THE
FORM OF ELECTRONIC DOCUMENT AND HARDCOPY FOR ARTICLE 26 INCOME
TAX

- Letter H.1 : Please fill out with the number of Unification Withholding/Collection Receipt in Standard Format.
- Letter H.2 : Please put a cross mark (X) in the appropriate box, in the event of Revised Unification Withholding/Collection Receipt in Standard Format and please fill out with sequence of revision in number.

Letter H.3 : Please put a cross mark (X) in the appropriate box, in the event of Canceled Unification Withholding/Collection Receipt in Standard Format.

A. Identity of the Withheld/Collected Party (Income Recipient)

Letter A.1 : Please fill out with Tax Identification Number or other taxation identity owned by the party subject to withholding/collection of Article 26 Income Tax.

Letter A.2 : Please fill out with the name of the party subject to withholding/collection of Article 26 Income Tax.

Letter A.3 : Please fill out with the actual complete address in country or jurisdiction where the party subject to withholding/collection of Article 26 Income Tax is registered as a taxpayer.

Letter A.4 : Please fill out with country or jurisdiction where the party subject to withholding/collection of Article 26 Income Tax is registered as a taxpayer.

Letter A.5 : Please fill out with the date of birth of the party subject to withholding/collection of Article 26 Income Tax, in the event that the withheld/collected party is an individual.

Letter A.6 : Please fill out with passport number of party subject to withholding/collection of Article 26 Income Tax, in the event that the withheld/collected party is an individual.

Letter A.7 : Please fill out with the number of Limited Staty Permit (KITAS) or Permanent Staty Permit (KITAP) of party subject to withholding/collection of Article 26 Income Tax, in the event that the withheld/collected party is an individual.

B. *Income Tax Withheld*

Column B.1 : Please fill out with Tax Period when Article 26 Income Tax becomes payable, with the writing format of mm-yyyy. E.g. Tax Period of January 2021 shall be written as 01-2021.

Column B.2 : Please fill out in accordance with the following tax object code:

27-101-01	Dividend;
27-102-01	Interest;
27-103-01	Royalty;
27-100-01	Rent and other income in connection with the use of assets;
27-104-01	Fee in connection with services, works and activities;
27-100-02	Gift and award;
27-100-03	Pension and other periodic payment;
27-102-02	Swap premium and other hedging transaction;
27-100-04	Profits from exemption of debt;
27-100-05	Sale or transfer of assets in Indonesia;
27-100-06	Insurance/reinsurance premium;
27-100-07	Income from sale or transfer of share;
27-105-01	Taxable Income of Permanent Establishment after tax;
27-100-99	Employee / Service Provider/ Activity Participant / Recipients of Periodic Pension as Non-resident Taxpayer.

- Column B.3 : Please fill out with the amount of gross income. Please fill out with zero "0" in the event of issuance of Canceled article 26 Income Tax Withholding/Collection Receipt.
- Column B.4 : Please fill out with estimated net income.
- Column B.5 : Please fill out with tax withholding rates. E.g. dividend rate is 20% then the rates shall be written as 20.
- Column B.6 : Please fill out with the amount of Article 26 Income Tax withheld/collected.
- Column B.7 : Please fill out with documents becoming basis for issuance of Unification Withholding/Collection Receipt in Standard Format, among other things invoice, announcement, agreement, proof of payment, deed of contract, deed of RUPS, statement letter, as well as by specify the name, number, and date of reference document in the column provided.
- Column B.8 : Please fill out with document becoming basis for issuance of Unification Withholding/Collection Receipt in Standard Format in the form of Tax Invoice, as well as by specify the number and date of Tax Invoice in the column provided.
- Column B.9 : Please put a cross mark (X) in the appropriate box in the event that Article 26 Income Tax is calculated based on the rates of Double Tax Avoidance Agreement as well as specify the number of receipt sheet of Certificate of Domicile (SKD) of non-resident Taxpayer based on e-SKD Application and specify the date of expiration of the SKD.
- Column B.10 : Please put a cross mark (X) in the appropriate box, in the event that Article 26 Income Tax is borne by the Government (DTP) as well as specify legal basis for provision of DTP and State Revenue Transaction Number (NTPN) from SSP or other administrative facilities equated with SSP in the space provided.
- Column B.11 : Please put a cross mark (X) in the appropriate box in the event that Income Tax withheld is given facility as well as specify legal basis for provision of Income Tax facility in the space provided.

C. Identity of Income Tax Withholder/Collector (Withholding Agent)

- Letter C.1 : Please fill out with NPWP of the Income Tax Withholder/Collector.
- Letter C.2 : Please fill out with the name of the Income Tax Withholder/Collector.
- Letter C.3 : Please fill out with the date of preparation of Unification Withholding/Collection Receipt in Standard Format, with the writing format of dd-mm-yyyy.
- Letter C.4 : Please fill out with the name of Taxpayer/Taxpayer's representative/Taxpayer's proxy as Income Tax Withholder/Collector who signs the Unification Withholding/Collection Receipt.
- Letter C.5 : For Unification Withholding/Collection Receipt in the form of hardcopy, it shall be filled out with wet signature by the party in Letter C.4 and shall be affixed with stamp if the Income Tax Withholder/Collector is a Corporate Taxpayer. For Unification Withholding/Collection Receipt in the form of Electronic Document, the QR code will be displayed. This code serves as a safety measure of Unification e-Bupot. Verification of this code can be done by way of scanning QR code through mobile phone having supporting figure.

Please check (√) in one of choices of request for excess of withholding/collection if there is mistake/cancellation in the preparation of Unification Withholding/Collection Receipt that causes excess of withholding/collection.

B. PROCEDURES FOR PREPARATION OF UNIFICATION WITHHOLDING/COLLECTION RECEIPT

B.1. Unification Withholding/Collection Receipt in Standard Format

1. Preparation of Unification Withholding/Collection Receipt in the form of hardcopy
Unification Withholding/Collection Receipt in the form of hardcopy shall be prepared with the format that can be read by *scanner*, therefore it is necessary to observe the following matters:

- a. if Income Tax Withholder/Collector personally prepares this Unification Withholding/Collection Receipt form, please put an ■ mark (black rectangular) on the four corners of the paper as delimiter for easy *scanning* of document;
- b. Receipt of Unification Income Tax Withholding/Collection in Standard Format shall use the paper size of A4 (8.27 x 11.69 inches) with a minimum weight of 70 grams;
- c. paper should not be folded or wrinkled;
- d. Unification Withholding/Collection Receipt shall be read in advance before filling out;
- e. completion of Unification Withholding/Collection Receipt can be done by using handwriting or type writer or computer machine and capital letter as well as black ink;

columns of identity existing in Unification Withholding/Collection Receipt must be filled out by the Income Tax Withholder/Collector, representative of Income Tax Withholder/Collector or proxy of Income Tax Withholder/Collector correctly, completely, and clearly.

2. Preparation of Unification Withholding/Collection Receipt in the form of Electronic Document

Preparation of Unification Withholding/Collection Receipt in Standard Format can be done by way of filling out directly the Unification e-Bupot Application (key-in) or by way of transferring file into Unification e-Bupot Application (import of data).

Unification e-Bupot Application shall be provided through website of DJP Online (www.djponline.go.id) and certain channels designated by the Directorate General of Taxation (DGT) such as Taxation Application Service Provider and Host to Host (H2H). Host to Host is special channel which is provided for certain Taxpayers in accordance with the Decision of the Director General of Taxation.

3. In the pre-condition of Use of Unification e-Bupot Application, the Income Tax Withholder/Collector must meet the following requirements:

- a. having EFIN to use account of DJP Online;
- b. having Digital Certificate to submit Periodic Unification Income Tax Return; and
- c. stipulated in a Decision of the Director General of Taxation.

It is unnecessary for Income Tax Withholder/Collector which has Digital Certificate from DJP to file application to obtain Digital Certificate insofar as it is still valid.

4. Numbering of Unification Withholding/Collection Receipt in Standard Format

- a. Composition of Numbering
Numbering consists of 10 digits with the details as follows:

Document Code shall be filled out as follows:

Document Code	Remarks
1	in the form of hardcopy
2	in the form of Electronic Document

Serial Code shall be given sequentially from 01 up to 99. Function of this code is to mark order number of Unification Withholding/Collection Receipt in Standard Format. If number 01 up to 99 have been used, then the number will be repeated back to 01.

Serial Number shall be given sequentially from 0000001 up to 9999999 in 1 (one) calendar year (from the 1st of January up to the 31st of December). If the calendar year has changed, the number starts again from the number 0000001 with serial number of 01.

If provision of the number for Serial Code 01 with Serial Number 9999999 has been used, the number of Unification Withholding/Collection Receipt in Standard Format shall use Serial Code of number 02 and Serial Number starts again from 0000001. If the numbering of Unification Withholding/Collection Receipt in Standard Format has used Serial Code 02 and Serial Number 9999999, then the numbering shall be continued with Serial Code 03 and Serial Number 0000001, and so on. In Unification Withholding/Collection Receipt in the form of Electronic Document, the number in withholding/collection receipt shall be given automatically by the system (auto generated). Whereas the numbering of Unification Withholding/Collection Receipt in the form of hardcopy,

shall be given sequentially by Income Tax Withholder/Collector and shall follow provisions on numbering as intended above.

b. Provisions on Numbering

- 1) Serial Number shall be given sequentially eventhough the type of Income Tax is different
Example 1:

On January 15, 2021, PT BANGUN PERSADA JAYA chartered airplane from PT FLAMINGO AIRLINES constituting domestic airlines in the amount of Rp360,000,000.00, which will be used in Jakarta-Papua flight. It is the first Article 15 Income Tax withholding transaction in 2021.

Even though the Unification Withholding/Collection Receipt for Article 15 Income Tax was just issued the first time in 2021, the number used is a continuance of the previous number. The numbers issued, namely 1010000001, 1010000002, and 1010000003, have been used for other types of Income Tax. Therefore, PT BANGUN PERSADA JAYA must prepare Unification Withholding/Collection Receipt in Standard Format for the transaction with the number 1010000004.

- 2) One Number for One Taxpayer, One Tax Object Code, and One Tax Period
Each number of withholding/collection receipt may only be used for one party subject to withholding or collected, one tax object code, and one Tax Period.
Example 2:

PT BANGUN PERSADA JAYA in Jakarta in January 2021 also entered into transaction by using services of PT ELEKTRA MANFAAT (electrical service company) with the details as follows:			
Date	Type of Service	Tax Object Code	Cost (Rp)
January 5, 2021	Photocopier repair service	24-104-29	1,500,000.00
January 9, 2021	AC machine maintenance service	24-104-29	1,500,000.00
January 13, 2021	Electrical repair service in server room	24-104-29	1,250,000.00
January 20, 2021	AC machine maintenance service	24-104-29	1,750,000.00
Total			6,000,000.00
With assumption that the rates of Article 23 Income Tax applicable at the time of transaction on fee for upkeep/repair maintenance services of machine, equipment, electricity, telephone, water, gas, AC and cable TV other than those which are conducted by Taxpayer having the scope in the field of construction and having permit and or certification as construction entrepreneur are 2% of the gross amount, PT BANGUN PERSADA JAYA shall prepare Unification Withholding/Collection Receipt in the form of hardcopy.			
In accordance with Article 5 paragraph (3) and paragraph (4),			

with respect to the transactions, PT BANGUN PERSADA JAYA can prepare (one) Unification Withholding/Collection Receipt in Standard Format with detailed examples as follows:

- Type of Withholding/Collection Receipt: Non Final Income Tax
- Number of Unification Withholding/Collection Receipt: 1010000005
- Identity of Party Withheld/Withheld: PT ELEKTRA MANFAAT
- Tax Period (mm-yyyy): 01-2021
- Tax Object Code: 24-104-29
- Basis for Imposition of Tax: 6,000,000
- Rates (%): 2
- Income Tax Withheld/Collected: 120,000
- Reference Document:
invoice number 137/5567-11/21 dated January 20, 2021

Example 3:

On January 22, 2021, PT BANGUN PERSADA JAYA also paid AC unit installation/mounting service cost in new warehouse to PT ELEKTRA MANFAAT in the amount of Rp25,000,000.00.

Since the tax object on machine, equipment, electricity, telephone, water, gas, AC and/or Cable TV installation/mounting services which are conducted other than those which are conducted by Taxpayer having the scope in the field of construction and having permit and/or certification as construction entrepreneur (24-104-28) are different from tax object code on fee for machine, equipment, electricity, telephone, water, gas, AC and cable TV upkeep/repair/maintenance services other than those which are conducted by the Taxpayer having the scope in the field of construction and having permit and/or certification as construction entrepreneur (24-104-29), then PT BANGUN PERSADA JAYA must prepare Unification Withholding/Collection Receipt in the form of hardcopy with new number. The following are detailed examples:

- Type of Withholding/Collection Receipt: Non Final Income Tax
- Number of Unification Withholding/Collection Receipt: 1010000006
- Identity of Party Withheld/Withheld: PT ELEKTRA MANFAAT
- Tax Period (mm-yyyy): 01-2021
- Tax Object Code: 24-104-28
- Basis for Imposition of Tax: 25,000,000
- Rates (%): 2
- Income Tax Withheld/Collected: 120,000
- Reference Document:
invoice number 141/2542-12/21 dated January 22, 2021

3) Numbering of hardcopy separate from Electronic Document

Unification Withholding/Collection Receipt in the form of hardcopy can have Sequence Number same as Unification Withholding/Collection Receipt in the form of Electronic Document, however different in Unification Withholding/Collection Receipt Code.

Example 4:

PT BANGUN PERSADA JAYA domiciled in Jakarta on February 23, 2021 rented land and building to be used as

warehouse of PT ESTATE in the amount of Rp210,000,000.00.

Since the amount of income which is paid to PT ESTATE is more than Rp100,000,000.00, PT BANGUN PERSADA JAYA must submit Periodic Unification Income Tax Return for Tax Period of February 2021 electronically in accordance with the provisions of Article 3 paragraph (2).

By using Unification e-Bupot Application, PT BANGUN PERSADA JAYA on February 23, 2021 issued Unification Withholding/Collection Receipt in the form of electronic document with number 201000001 to be given to PT ESTATE.

On March 15, 2021, PT BANGUN PERSADA JAYA submitted Periodic Unification Income Tax Return in the form of Electronic Document through e-Bupot Application; Unification Withholding/Collection Receipt which is prepared with Serial Code and Serial Number 010000001 was conducted 2 (twice) by PT BANGUN PERSADA JAYA, namely number; 1010000001 in January 2021 for CV MAJU BERKARYA and number 2010000001 in February 2021 for PT ESTATE.

It is possible since numbering of Unification Withholding/Collection Receipt: in the form of hardcopy is separate from numbering for Unification Withholding/Collection Receipt in the form of Electronic Document. The difference is in the first digit - constituting code of document of Unification Withholding/Collection Receipt.

- 4) Numbering of withholding/collection receipt for Income Tax Withholder/Collector which meets requirements for preparation and submission of Unification Withholding/Collection Receipt and Periodic Unification Income Tax Return in the form of Electronic Document, in mid Tax Period

If Income Tax Withholder/Collector meets requirements to use Unification e-Bupot Application in a Tax Period, then in the Tax Period, Income Tax Withholder/Collector must prepare Unification Withholding/Collection Receipt in the form of Electronic Document and submit Periodic Unification Income Tax Return in the form of Electronic Document through Unification e-Bupot Application.

If in the Tax Period, Income Tax Withholder/Collector has prepared Unification Withholding/Collection Receipt in the form of hardcopy, then Income Tax Withholder/Collector shall withdraw Unification Withholding/Collection Receipt in the form of paper and shall replace it with Unification Withholding/Collection Receipt in the form of Electronic Document to party subject to withholding or party collected.

Example 5:

PT BANGUN PERSADA JAYA domiciled in Jakarta has issued Unification Withholding/Collection Receipt in Tax Period of February 2021 as example 4, and has prepared Unification Withholding/Collection Receipt in the form of Electronic

Document with the number 2010000001.

Since obligation to submit SPT for Tax Period of February 2021 has used Unification e-Bupot Application, then all Unification Withholding/Collection Receipts in Tax Period of February 2021 must be prepared in the form of Electronic Document. Therefore, Unification Withholding/Collection Receipt in the form of Electronic Document must be prepared again for Unification Withholding/Collection Receipt already prepared by PT BANGUN PERSADA JAYA on February 1-23, 2021. PT BANGUN PERSADA JAYA must withdraw Unification Withholding/Collection Receipt in the form of hardcopy from withheld/collected party and replace it with Unification Withholding/Collection Receipt in the form of Electronic Document to withheld/collected party.

- 5) Number of Unification Withholding/Collection Receipt does not change if there is edit or delete. Provisions on edit or delete are only existing in Unification e-Bupot Application. In the event that there is edit or delete of Unification Withholding/Collection Receipt in Standard Format before Periodic Unification Income Tax Return is submitted:
 - a) Number of Unification Withholding/Collection Receipt in Standard Format shall still be same (does not change) for Unification Withholding/Collection Receipt in Standard Format which is edited;
 - b) Number of Unification Withholding/Collection Receipt in Standard Format cannot be re-used for Unification Withholding/Collection Receipt in Standard Format which is deleted.

- 6) The Number, Tax Period, and identity of the Taxpayer shall not change if there is Revision or Cancellation
Provisions on revision or cancellation may be implemented on the Unification Withholding/Collection Receipt in Standard Format in the form of hardcopy and Electronic Document. If the Income Tax Withholder/Collector revises or cancels the withholding/collection receipt already prepared and submits it in the Periodic Unification Income Tax Return, the:
 - a) Number, Tax Period, and identity of the Taxpayer in the Revised Unification Withholding/Collection Receipt in Standard Format shall still be same (does not change) for withholding/collection receipt which is revised;

- b) Number of the Canceled Unification Withholding/Collection Receipt in Standard Format cannot be re-used and shall remain to be saved for reporting in the Periodic Unification Income Tax Return in the Tax Period for withholding/collection receipt which is canceled.

5. Completeness of Unification Withholding/Collection Receipt in Standard Format

- a. Obligation to include NPWP or NIK or TIN
In the event that party subject to withholding or collected constitutes:

- 1) individual Taxpayer who has NPWP, Corporate Taxpayer or permanent establishment, then NPWP column in section "Identity of Taxpayer Withheld" must be filled out with NPWP of the Taxpayer concerned;
- 2) individual having no NPWP, NPWP column shall be filled out with "00.000.000.0-000.000" and NIK column must be filled out with Population Identification Number in accordance with the Identity Card of the person concerned;
- 3) non-resident Taxpayer, then data and identity of withheld party shall be filled out with the Tax Identification Number (TIN) or other taxation identity commonly used in country or jurisdiction of domicile of non-resident Taxpayer.

- b. Inclusion of the number and date of Statement Letter of Exemption

If Income Tax has zero value ("0") in Unification Withholding/Collection Receipt in Standard Format because withheld/collected party is exempted from Income Tax withholding/collection based on Statement Letter of Exemption (SKB), then Income Tax Withholder/Collector shall be obligated to include data in the form of the number and date of the SKB.

Example 6:

PT BANGUN PERSADA JAYA domiciled in Jakarta on March 5, 2021 paid management service fee to CV TALENTA BERDIKARI in the amount of Rp15,000,000.00. Before tax withholding, CV TALENTA BERDIKARI submitted valid Statement Letter of Exemption of Article 23 Income Tax.

With assumption that the rates of Article 23 Income Tax on management service fee applicable at the time of transaction is 2% of the gross amount, then PT BANGUN PERSADA JAYA shall submit Periodic Unification Income Tax Return in the form of hardcopy.

In accordance with the provisions of Article 4 paragraph (3), Unification Withholding/Collection Receipt in Standard Format must still be issued

in the event that withheld/collected party submits Statement Letter of Exemption. Therefore, with respect to the transaction, PT BANGUN PERSADA JAYA in Jakarta shall prepare Unification Withholding/Collection Receipt with the details as follows:

- Type of Withholding/Collection Receipt: Non Final Income Tax
- Number of Unification Withholding/Collection Receipt: 2010000025
- Identity of Taxpayer Withheld: CV TALENTA BERDIKARI
- Tax Period (mm-yyyy): 03-2021
- Tax Object Code: 24-104-02
- Basis for Imposition of Tax: 15,000,000
- Rates (%): 2
- Income Tax Withheld/Collected: 0
- Reference Document:
invoice number 139/9924-09/21 dated March 4, 2021
- Number and Date of Statement Letter of Exemption:
S-00002/SKB.23/WPJ.13/2021 dated January 2, 2021

c. **Obligation to Prepare Unification Withholding/Collection Receipt in the event that the transaction uses Statement Letter of PP No. 23 Year 2018.**

Unification Withholding/Collection Receipt shall remain to be prepared in the event that withheld/collected party is Taxpayer subject to final Income Tax based on Government Regulation Number 23 Year 2018.

Example 7:

PT BANGUN PERSADA JAYA domiciled in Jakarta on March 10, 2021 paid printing service fee to CV OFFSET PRINTING INDONESIA in the amount of Rp40,000,000.00. Before tax withholding, CV OFFSET PRINTING INDONESIA submitted Statement Letter of PP No. 23 Year 2018. It is included as Article 4 paragraph (2) Income Tax withholding transaction.

With the assumption that the rate based on Government Regulation Number 23 Year 2018 applicable is 0.5%, then the Income Tax Withholder/Collector shall prepare SSP for the transaction on behalf of the withheld/collected party.

In accordance with the provisions of Article 4 paragraph (3), Unification Withholding/Collection Receipt must still be issued in the event that the transaction is conducted with Taxpayer having Statement Letter of PP No. 23 Year 2018 which is confirmed. Therefore, with respect to the transaction, PT BANGUN PERSADA JAYA in Jakarta shall prepare Unification Withholding/Collection Receipt with the details as follows:

- Type of Withholding/Collection Receipt: Final Income Tax
- Number of Unification Withholding/Collection Receipt: 2010000045
- Identity of Taxpayer Withheld: CV OFFSET PRINTING INDONESIA
- Tax Period (mm-yyyy): 03-2021
- Tax Object Code: 28-423-01
- Basis for Imposition of Tax: 40,000,000
- Rates (%): 0.5
- Income Tax Withheld/Collected: 200,000
- Reference Document:
invoice number 145/9924-09/21 dated March 9, 2021
- Number and Date of Statement Letter: KET-0010/PP23/WPJ.13/KP.0203/2021 dated January 3, 2021.

d. **Inclusion of Information on Certificate of Domicile (SKD)**

If Article 26 Income Tax Withholding/Collection Receipt is prepared by using the rates of Double Taxation Avoidance Agreement, then Income Tax Withholder/Collector shall be obligated to include information on SKD of non-resident

Taxpayer, in the form of number of receipt sheet of SKD of non-resident Taxpayer from e-SKD Application.

Example 8:

PT BANGUN PERSADA JAYA in Jakarta withheld Article 26 Income Tax on royalty paid to NIHON, Ltd in Japan on March 15, 2021.

With assumption that based on Double Taxation Avoidance Agreement (P3B) between Indonesia and Japan, tax withholding rate on royalty applicable at the time of transaction is 10% of the gross amount, PT BANGUN PERSADA JAYA shall submit Periodic Unification Income Tax Return in the form of hardcopy.

If NIHON, Ltd does not submit Number of Receipt Sheet of Certificate of Domicile of Non-resident Taxpayer (SKD WPLN) to PT BANGUN PERSADA JAYA at the time of tax withholding, then PT BANGUN PERSADA JAYA must prepare Unification Withholding/Collection Receipt for Article 26 Income Tax withholding on royalty with general rates (20% of the gross amount).

However if NIHON, Ltd wants to use the rates of Article 26 Income Tax in accordance with Double Tax Avoidance Agreement (P3B), then PT BANGUN PERSADA JAYA must prepare Article 26 Income Tax Withholding/Collection Receipt with the rates in accordance with P3B namely 10% of the gross amount by specifying the number of receipt sheet of SKD WPLN of the result of e-SKD Application in column of Article 26 Income Tax Withholding/Collection Receipt in Unification e-Bupot Application.

The following is example of detail of Article 26 Income Tax Withholding/Collection Receipt which is prepared by applying the rates in accordance with P3B and there is information on SKD WPLN:

- Type of Withholding/Collection Receipt: Final Income Tax
- Number of Unification Withholding/Collection Receipt: 2010000065
- Identity of Withheld/Collected Party: NIHON, Ltd.
- Tax Period (mm-yyyy): 03-2021
- Tax Object Code: 27-103-01
- Basis for Imposition of Tax: 30,000,000
- Rates (%): 10
- Income Tax Withheld/Collected: 3,000,000
- Reference Document:
invoice 139/9932-10/21 dated March 14, 2021
- Number of Receipt Sheet of Certificate of -Domicile: SKD WPLN-JPN/2/21-00000006

- e. Signing of Unification Withholding/Collection Receipt
Unification Withholding/Collection Receipt in the form of paper must be affixed with wet signature of Income Tax Withholder/Collector and stamp if Income Tax Withholder/Collector is Corporate Taxpayer.
Unification Withholding/Collection Receipt which is prepared by using Unification e-Bupot Application shall be signed by using Digital Signature. Therefore, printout of the withholding/collection receipt shall be unnecessary to be affixed with wet signature and/or stamp.

6. Edit and Delete of Unification Withholding/Collection Receipt in Standard Format

- a. Edit or delete can only be done:

- 1) before Periodic Unification Income Tax Return is submitted; or
- 2) until the 20th of the next month as from expiration of Tax Period as specified in the revised Unification Withholding/Collection Receipt in Standard Format,

in accordance with the event which occurs first.

- b. Edit can be done on any part in the Unification Withholding/Collection Receipt in Standard Format, except for the number of Withholding/Collection Receipt, so that if edit is made, the number of Unification Withholding/Collection Receipt in Standard Format does not change.
- c. With respect to Unification Withholding/Collection Receipt in Standard Format which is deleted, the number of Withholding/Collection Receipt cannot be used for any other transaction and shall not appear in the Periodic Unification Income Tax Return, however, the number remains to be displayed in the Unification e-Bupot Application menu with the status already deleted.
- d. Income Tax Withholder/Collector must give Unification Withholding/Collection Receipt in Standard Format of the result of Edit to withheld and/or collected party.

Example 9:

PT BANGUN PERSADA JAYA domiciled in Jakarta on March 20, 2021 paid equipment office rent in the amount of Rp20,000,000.00 to PT NUSANTARA MAKMUR. On March 21, 2021 paid rent of land and/or building in the amount of Rp20,000,000.00 to PT TANAH AIR SEJAHTERA. With respect to the transactions, PT BANGUN PERSADA JAYA shall:

- (i) perform Article 23 Income Tax withholding on income from equipment office rent to PT NUSANTARA MAKMUR in the amount of Rp400,000.00 and Article 4 paragraph (2) Income Tax on renting out of land and/or building in the amount of Rp2,000,000.00; and
- (ii) prepare Unification Withholding/Collection Receipt in Standard Format with the number 2010000078 for equipment office rent and the number 2010000079 for renting out of land and/or building.

On March 28, 2021 it is known there is wrong payment of rent of land and building to PT TANAH AIR SEJAHTERA that should be in the amount of Rp25,000,000.00. Therefore, PT BANGUN PERSADA JAYA edited Unification Withholding/Collection Receipt in Standard Format with the number 2010000079 with the details as follows:

Description	Unification Withholding/Collection Receipt which is edited	Unification Withholding/Collection Receipt of the result of Edit
Number	2010000079	2010000079
Order No. of Revision	0	0
Identity of Party Withheld	PT TANAH AIR SEJAHTERA	PT TANAH AIR SEJAHTERA
Tax Period (mm-yyyy)	03-2021	03-2021
Tax Object Code	28-403-01	28-403-01
Basis for Imposition of Tax	20,000,000	25,000:000
Rates (%)	10	10

Income Tax Withheld/Collected	2,000,000	2:500,000
Date	March 20, 2021	March 28, 2021
Then PT BANGUN PERSADA JAYA must give Unification Withholding/Collection Receipt of the result of edit to PT TANAH AIR SEJAHTERA in accordance with the provisions.		

7. Revision of Unification Withholding/Collection Receipt in Standard Format
- a. Revision of Unification Withholding/Collection Receipt in Standard Format can be done after being reported in Periodic Unification Income Tax Return.
 - b. Revision can be done in the event that:
 - 1) Income Tax is less withheld/collected;
 - 2) Income Tax is more withheld/collected; and/or
 - 3) there is wrong data/information on every section in Unification Withholding/Collection Receipt in Standard Format, except for the number, Tax Period, and identity of the Taxpayer.
 - c. Revision of Unification Withholding/Collection Receipt in Standard Format can be made provided that the type of tax and Tax Period is not yet subject to audit or examination of initial proof openly.
 - d. The number and Tax Period specified in Unification Withholding/Collection Receipt in Standard Format Revised shall be the same as the number and Tax Period in Unification Withholding/Collection Receipt in Standard Format which is revised.
 - e. Date of revision shall be in accordance with the date of issuance of Revised Unification Withholding/Collection Receipt in Standard Format.
 - f. Revision of Unification Withholding/Collection Receipt in Standard Format must be reported by the Income Tax Withholder/Collector in the revision of Periodic Unification Income Tax Return.
 - g. Unification Withholding/Collection Receipt in Standard Format already prepared by Income Tax Withholder/Collector must be reported in Periodic Unification Income Tax Return. If not yet reported until the 20th of the next month as from expiration of Tax Period of the preparation of Unification Withholding/Collection Receipt in Standard Format, then the Income Tax Withholder/Collector cannot prepare new Unification Withholding/Collection Receipt in Standard Format for the next Tax Period.

- h. Income Tax Withholder/Collector must provide the Revised Unification Withholding/Collection Receipt in Standard Format to the withheld and/or collected party.

Example 10:

<p>After submitting Periodic Unification Income Tax Return as in example 3, PT BANGUN PERSADA JAYA on March 25, 2021 received correction of claim of AC unit installation/mounting service from PT ELEKTRA MANFAAT that is initially written in the amount of Rp25,000,000.00 but it should be in the amount of Rp35,000,000.00.</p> <p>In accordance with the provisions of Article 11 paragraph (1), PT BANGUN PERSADA JAYA must prepare Revised Unification Withholding/Collection Receipt in Standard Format in advance for Unification Withholding/Collection Receipt in Standard Format with the number 1010000006 with the details as follows:</p>		
Description	Unification Withholding/Collection Receipt which is revised	Unification Withholding / Collection Receipt of the result of Revision
Number	1010000006	1010000006
Order No. of Revision	0	1
Identity of Party Withheld	PT ELEKTRA MANFAAT	PT ELEKTRA MANFAAT
Tax Period (mm-yyyy)	01-2021	01-2021
Tax Object Code	24-104-28	24-104-28
Basis for Imposition of Tax	25,000,000	35,000,000
Rates (%)	2	2
Income Tax Withheld/Collected	500,000	700,000
Date	January 22, 2021	25 March 2021
<p>Since the revision of Unification Withholding/Collection Receipt in Standard Format also results in the amount of Article 23 Income Tax that must be withheld becoming larger, in accordance with the provisions of Article 13 paragraph (1) then PT BANGUN PERSADA JAYA shall settle the underpayment of Article 23 Income Tax in the amount of Rp200,000.00 to the state treasury.</p> <p>Then, PT BANGUN PERSADA JAYA must submit Revised Unification Withholding/Collection Receipt in Standard Format to PT ELEKTRA MANFAAT. In addition, PT BANGUN PERSADA JAYA shall be obligated to submit the revision of Periodic Unification Income Tax Return for Tax Period of January 2021 in the form of hardcopy, since in Tax Period of January 2021 PT BANGUN PERSADA JAYA still used hardcopy.</p>		

Example 11:

<p>After submitting Periodic Unification Income Tax Return for Tax Period of March, on April 21, 2021 PT BANGUN PERSADA JAYA received correction from CV TALENTA BERDIKARI in connection with the incorrect completion of Unification Withholding/Collection Receipt in Standard Format of the number 2010000025.</p> <p>In its letter, CV TALENTA BERDIKARI states that management service cost collected to PT BANGUN PERSADA JAYA should be in the amount of Rp5,000,000.00 instead of Rp15,000,000.00 as specified in Unification Withholding/Collection Receipt in Standard Format that is subject to Article 23 with the number 2010000025.</p> <p>PT BANGUN PERSADA JAYA shall prepare Revised Unification Withholding/Collection Receipt in Standard Format in advance with the details as follows:</p>		
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Description	Unification Withholding/Collection Receipt which is revised	Unification Withholding/Collection Receipt of the result of Revision
Number	2010000025	2010000025
Order No. of Revision	0	1
Identity of Withheld/Collected Party	CV TALENTA BERDIKARI	CV TALENTA BERDIKARI
Tax Period (mm-yyyy)	03-2021	03-2021
Tax Object Code	24-104-02	24-104-02
Basis for Imposition of Tax	15,000,000	5,000,000
Rates (%)	2	2
Income Tax Withheld/Collected	300,000	100,000
Date	March 5, 2021	April 21, 2021
The revision of Unification Withholding/Collection Receipt in Standard Format causes excess of withholding as follows:		
Income Tax already withheld/collected : Rp300,000.00		
Income Tax that should have been withheld/collected: Rp100,000.00 (-)		
Excess of Income Tax withheld/collected : Rp200,000.00		
The revision of Unification Withholding/Collection Receipt in Standard Format shall then be reported by PT BANGUN PERSADA JAYA in the revision of the Periodic Unification Income Tax Return.		
In accordance with the provisions of Article 13 paragraph (3), the excess of remittance of Income Tax can be asked back by Income Tax Withholder/Collector by filing application for refund of excess of payment of tax that should not be payable or Balance Transfer, to KPP in accordance with the provisions of laws and regulations in the field of taxation.		

8. Cancellation of Unification Withholding/Collection Receipt in Standard Format

If Income Tax Withholder/Collector cancels transaction that has been prepared Unification Withholding/Collection Receipt in Standard Format, and has been reported in the Periodic Unification Income Tax Return, then the Income Tax Withholder/Collector must cancel the Unification Withholding/Collection Receipt in Standard Format by taking into account the following matters:

- a. Canceled Unification Withholding/Collection Receipt in Standard Format can be prepared in the event that transaction that is subject to Income Tax payable has actually been canceled.
- b. Cancellation can be done provided that the type of tax and Tax Period is not yet subject to audit or examination of initial proof openly.
- c. The number and Tax Period specified in Canceled Unification Withholding/Collection Receipt in Standard Format shall be same as the number in Unification Withholding/Collection Receipt before being canceled.

- d. Income Tax Withholder/Collector must fill out column "the Amount of Gross Income" and column "Income Tax Withheld/Collected/ Borne by the Government" with zero value ("0"). In addition to the two columns, column shall be filled out with data as specified in Unification Withholding/Collection Receipt in Standard Format which is canceled.
- e. Date of Canceled Unification Withholding/Collection Receipt in Standard Format shall be in accordance with the date of preparation of the cancellation.
- f. Cancellation of Unification Withholding/Collection Receipt in Standard Format must be reported by Income Tax Withholder/Collector in revision of Periodic Unification Income Tax Return.
- g. Unification Withholding/Collection Receipt in Standard Format that has been prepared by Income Tax Withholder/Collector must be reported in Periodic Unification Income Tax Return. If not yet reported until the 20th of the next month as from expiration of Tax Period of the preparation of Unification Withholding/Collection Receipt in Standard Format, then Income Tax Withholder/Collector cannot prepare new Unification Withholding/Collection Receipt in Standard Format for the next Tax Period.
- h. Income Tax Withholder/Collector must give Canceled Unification Withholding/Collection Receipt in Standard Format to withheld and/or collected party.

Example 12:

PT BANGUN PERSADA JAYA made agreement with PT MERAH PUTIH to prepare billboard for promotion of its products with value of contract in the amount of Rp100,000,000.00 which is paid in 3 (three) times of installment, namely:

- 30% or Rp30,000,000.00 paid on April 9, 2021,
- 30% or Rp30,000,000.00 paid on May 7, 2021,
- the remainder would be paid on June 9, 2021

With respect to payment in the amount of Rp30,000,000.00 on April 9, 2021, PT BANGUN PERSADA JAYA prepared Unification Withholding/Collection Receipt in Standard Format: with the number 2010000098. The Unification Withholding/Collection Receipt in Standard Format has been reported in Periodic Unification Income Tax Return for the Tax Period of April 2021.

Before the second payment, PT BANGUN PERSADA JAYA filed a complaint: to PT MERAH PUTIH because billboard it had ordered was not as agreed. PT BANGUN PERSADA JAYA decided to cancel the contract and requested for all costs already paid to be refunded.

PT BANGUN PERSADA JAYA shall prepare Canceled Unification Withholding/Collection Receipt in Standard Format in advance for Unification Withholding/Collection Receipt in Standard Format with the number 2010000098 with the details as follows:

Description	Unification	Unification
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	Withholding/Collection Receipt which is canceled	Withholding/Collection Receipt of the result of Cancellation
Number	2010000098	2010000098
Identity of Withheld/Collected Party	PT MERAH PUTIH	PT MERAH PUTIH
Tax Period (mm-yyyy)	04-2021	04-2021
Tax Object Code	24-104-23	24-104-23
Basis for Imposition of Tax	30,000,000	0
Rates (%)	2	2
Income Tax Withheld/Collected	600,000	600,000
Date	April 9, 2021	May 6, 2021
<p>PT BANGUN PERSADA JAYA as the Income Tax Withholder/Collector must provide the Canceled Unification Withholding/Collection Receipt to PT MERAH PUTIH.</p> <p>PT BANGUN PERSADA JAYA submitted revision of the Periodic Unification Income Tax Return for Tax Period of April through Unification e-Bupot Application.</p> <p>Since cancellation of Unification Withholding/Collection Receipt in Standard Format in example above causes excess of payment of tax, then in accordance with the provisions of Article 13 paragraph (3) the excess of tax can be applied for refund of tax that should not be payable to KPP in accordance with the provisions of laws and regulations in the field of taxation.</p>		

Example 13:

<p>On May 21, 2021, PT BANGUN PERSADA JAYA acknowledged an incorrect input of NPWP in the Unification Withholding/Collection Receipt in Standard Format with the number 2010000091 in the name of PT BERSIH CEMERLANG which has been prepared Unification Withholding/Collection Receipt on February 26, 2021.</p> <p>The incorrect input of NPWP is because PT BANGUN PERSADA JAYA incorrectly entered NPWP of PT BERSIH CEMERLANG (NPWP 01.123.456.8-603,000) that should have been the NPWP of CV SEJAHTERA BERSAMA (NPWP 01.123.457.7-603,000).</p> <p>PT BANGUN PERSADA JAYA can still cancel the Unification Withholding/Collection Receipt in Standard Format for wrong filling out of NPWP in Unification Withholding/Collection Receipt in Standard Format with number 2010000021. PT BANGUN PERSADA JAYA shall make cancellation with the details as follows:</p>		
Description	Income Tax Withholding/Collection Receipt which is canceled	Income Tax Withholding/Collection Receipt of the result of Cancellation
Number	2010000021	2010000021
Cancellation	-	X
Identity of Withheld/collected Party	PT BERSIH CEMERLANG	PT BERSIH CEMERLANG
NPWP	01.123.456.8-603.000	01.123.456.8-603.000
Tax Period (mm-yyyy)	03-2021	03-2021
Tax Object Code	24-104-17	24-104-17
Basis for Imposition of Tax	20,000,000	0
Rates (%)	2	2
Income Tax Withheld/Collected	400,000	0

Date	February 26, 2020	May 21, 2020
With the assumption that the last numbering of Unification Withholding/Collection Receipt in Standard Format is 2010000149, then PT BANGUN PERSADA JAYA shall prepare new Unification Withholding/Collection Receipt in Standard Format by filling out as follows:		
Description	New Unification Withholding/Collection Receipt	
Number	2010000150	
Order No of Revision	0	
Identity of Withheld/collected Party	CV SEJAHTERA BERSAMA	
NPWP	01.123.457.7-603.000	
Tax Period (mm-yyyy)	02-2021	
Tax Object Code	I	
Basis for Imposition of Tax	24-104-17	
Rates (%)	20,000,000	
Income Tax Withheld/Collected	2	
Date	400,000	
	May 21, 2021	
PT BANGUN PERSADA JAYA as Income Tax Withholder/Collector must give Unification Withholding/Collection Receipt with number 2010000150 to CV SEJAHTERA BERSAMA. Then PT BANGUN PERSADA JAYA shall submit revision of the Periodic Unification Income Tax Return for the Tax Period of February 2021 through Unification e-Bupot Application.		

9. Addition of Unification Withholding/Collection Receipt in Standard Format

In the event that the Income Tax Withholder/Collector is aware of transaction that should be withheld/collected Income Tax but withholding/collection or preparation of Unification Withholding/Collection Receipt in Standard Format is not yet done, then the Income Tax Withholder/Collector can prepare additional Unification Withholding/Collection Receipt in Standard Format. Addition of Unification Withholding/Collection Receipt in Standard Format can be done in the event that Income Tax Withholder/Collector has submitted Periodic Unification Income Tax Return for the Tax Period. Provisions on addition of Unification Withholding/Collection Receipt in Standard Format are as follows:

- a. Sequence Number which is included in additional Unification Withholding/Collection Receipt in Standard Format shall be number of continuance of the last number of Unification Withholding/Collection Receipt which is prepared by Income Tax Withholder/Collector. In the event that the addition of Unification Withholding/Collection Receipt in Standard Format occurs in the next years, then Number of Unification Withholding/Collection Receipt shall be continuance of Sequence Number of Unification Withholding/Collection Receipt in Standard Format most recently issued in year of transaction.
- b. Tax Period included in additional Unification Withholding/Collection Receipt in Standard Format shall be Tax Period of transaction that is subject to Income Tax payable.
- c. The date specified in additional Unification Withholding/Collection Receipt in Standard Format shall

be the date of preparation of additional Unification Withholding/Collection Receipt in Standard Format.

- d. Addition can be done insofar as Periodic Unification Income Tax Return can still be revised in accordance with the applicable provisions on taxation.
- e. Addition of Unification Withholding/Collection Receipt in Standard Format must be reported by the Income Tax Withholder/Collector in the Revised Periodic Unification Income Tax Return.
- f. Unification Withholding/Collection Receipt in Standard Format which has been prepared by the Income Tax Withholder/Collector must be reported in the Periodic Unification Income Tax Return. If until the 20th day of the following month as from the end of the Tax Period, the Unification Withholding/Collection Receipt in Standard Format is not yet reported, then the Income Tax Withholder/Collector cannot prepare new Unification Withholding/Collection Receipt for the next Tax Period.
- g. Income Tax Withholder/Collector must provide Unification Withholding/Collection Receipt in Standard Format to the withheld and/or collected party.

Example 14:

PT BANGUN PERSADA JAYA domiciled in Jakarta has submitted the Periodic Unification Income Tax Return for Tax Period of May 2021 on June 21, 2021 through Unification e-Bupot Application. On August 2, 2021, financial division of PT BANGUN PERSADA JAYA was aware of transaction of payment of translation service fee to PT SAKHA in the amount of Rp9,000,000.00 which was paid on May 12, 2021 and it was not followed by preparation of Unification Withholding/Collection Receipt.

With the assumption that the rate of Article 23 Income Tax on translation service fee / applicable at the time of transaction is 2% of the gross amount. With respect to the transaction, PT. BANGUN PERSADA JAYA must prepare additional Unification Withholding/Collection Receipt in Standard Format

The number given in additional Unification Withholding/Collection Receipt in Standard Format shall be done by Income Tax Withholder/Collector in accordance with the provisions on numbering of Unification Withholding/Collection Receipt in Standard Format as regulated at point B.1 number 4. For example, the last sequence number which has been issued in August 2021 is 2010000567, then the next number for addition shall be 2010000568 with the details as follows:

- Type of Withholding/Collection Receipt: Final Income Tax
- Number of Unification Withholding/Collection Receipt: 2010000568
- Identity of Withheld/Collected Party: PT SAKHA
- Tax Period (mm-yyyy): 05-2021
- Tax Object Code: 24-104-56
- Basis for Imposition of Tax: 9,000,000
- Rates (%): 2
- Income Tax Withheld/Collected: 180,000
- Reference Document:
invoice 143/5874-15/21 dated May 12, 2021
- Date: August 02, 2021

Example 15:

In the context of preparing the 2021 Financial Statements, PT BANGUN PERSADA JAYA appointed KAP as its public accountant. In mid February 2022, it is acknowledged that there were transactions that were not yet prepared Unification Withholding/Collection Receipt. One of them is payment of technical costs to PT TEKNOS in the amount of Rp75,000,000.00 which occurred in November 2021

With the assumption that the rate of Article 23 Income Tax on technical service at the time of transaction is 2% of the gross amount, PT. ABC then issued additional Unification Withholding/Collection Receipt. In the Tax Period of November 2021, PT BANGUN PERSADA JAYA has submitted Periodic Unification Income Tax Return in the form of Electronic Document, and the preparation of Unification Withholding/Collection Receipt shall be issued in the form of Electronic Document.

The number given in additional Unification Withholding/Collection Receipt in Standard Format shall be done by Income Tax Withholder/Collector in accordance with the provisions on numbering of Unification Withholding/Collection in Standard Format as regulated at point B.1 number. Based on the existing data, the last numbering of Unification Withholding/Collection Receipt in the form of Electronic Document already issued in year 2021 is 2010000789. Then the next number for addition is 2010000790 with the details as follows:

- Type of Withholding/Collection Receipt: Non Final Income Tax
- Number of Unification Withholding/Collection Receipt: 2010000790
- Identity of Withheld/Collected Party: PT TEKNOS
- Tax Period (mm-yyyy): 11-2021
- Tax Object Code: 24-104-01
- Basis for Imposition of Tax: 75,000,000
- Rates (%): 2
- Income Tax Withheld/Collected: 1,500,000
- Reference Document:
invoice 143/5874-15/21 dated May 12, 2021

10. Submission of Unification Withholding/Collection Receipt in Standard Format to withheld or collected party

- a. Income Tax Withholder/Collector must give Unification Withholding/Collection Receipt in Standard Format to withheld and/or collected party.
- b. In the event that additional Unification Withholding/Collection Receipt in Standard Format is prepared, Income Tax Withholder/Collector must give Unification Withholding/Collection Receipt in Standard Format to withheld and/or collected party. These provisions shall also be applicable in the event that there are edit, revision, or cancellation.
- c. Provision of Unification Withholding/Collection Receipt in Standard Format or Document Equated with Unification Withholding/Collection Receipt to the withheld or collected party can be done by way of delivering the withholding/collection receipt through email or printing and giving the withholding/collection receipt to the withheld or collected party.
- d. Provision of Unification Withholding/Collection Receipt through Unification e-Bupot Application can be done by

way of delivering email or by way of printing and giving Unification Withholding/Collection Receipt.

11. Reporting of Unification Withholding/Collection Receipt in Standard Format in the Periodic Unification Income Tax Return

Unification Withholding/Collection Receipt in Standard Format shall be reported through Periodic Unification Income Tax Return and shall be submitted by using hardcopy to KPP or Electronic Document through Unification e-Bupot Application.

B.2. Document Equated with Unification Withholding/Collection Receipt in Standard Format

Document Equated with Unification Withholding/Collection Receipt is one of the types of Unification Withholding/Collection Receipt the standard format of which is not regulated in this Regulation of the Director General of Taxation. Document Equated with Unification Withholding/Collection Receipt may be in the form of certain documents or other media that are commonly used in the business community.

Document Equated with Unification Withholding/Collection Receipt in the form of other documents shall only be used for transaction of:

- a. Interest on deposit/savings, discount of SBI and Clearing Account Interest;
- b. Interest/Discount of Bonds and State Negotiable Paper; and
- c. Share sale transaction, that covers:
 1. Founder's shares;
 2. Non-founder's shares;
 3. Share owned by Venture Capital Company.

Document Equated with Unification Withholding/Collection Receipt shall not be prepared by using Unification e-Bupot Application but generated by the system personally owned by Income Tax Withholder/Collector.

Nevertheless, in the context of administration order, Income Tax Withholder/Collector shall be obligated to specify number in preparation of Document Equated with Unification Withholding/Collection Receipt, by following the standard stipulated in this Regulation of the Director General.

Example of Documents Equated with Unification Withholding/Collection Receipt may be in the form of:

- a. savings book,
- b. current account,
- c. securities account,
- d. custodian account, and
- e. other similar documents both paper and electronic.

1. Preparation of Document Equated with Unification Withholding/Collection Receipt

- a. Numbering of Document Equated with Unification Withholding/Collection Receipt
Numbering of Document Equated with Unification Withholding/Collection Receipt shall follow the format of numbering in the system owned by Income Tax Withholder/Collector, such as Enterprise Resources Planning (ERP) system, core banking system, or other system. In the event that Income Tax Withholder/Collector prepares Unification Withholding/Collection Receipt in Standard Format and Document Equated with Unification Withholding/Collection Receipt, then numbering of Document Equated with Unification Withholding/Collection Receipt shall be given separately from numbering of Unification Withholding/Collection Receipt in Standard Format.
- b. Completion of data and information in Document Equated with Unification Withholding/Collection Receipt
- 1) Document Equated with Unification Withholding/Collection Receipt must include data and information at least in the form of:
 - a) name of withheld/collected party;
 - b) unique number; and
 - c) income tax withheld/collected.
 - 2) If not meeting the requirements, the Income Tax Withholder/Collector shall be deemed as not prepared the Document Equated with Unification Withholding/Collection Receipt.
 - 3) Other data and information may be included in the document in accordance with the need of Income Tax Withholder/Collector and withheld/collected party.

Example 16:

PT ADIL TRANSPARAN keeps a deposit in Bank DANA BANGSA with the value of deposit of Rp1,000,000,000.00 with an interest of Rp5,000,000.00 every month. In addition, PT ADIL TRANSPARAN also has two saving accounts respectively having daily average balance worth of Rp2,500,000,000.00 and Rp1,000,000,000.00 every month. Assuming that interest on the savings is 0.8% per month. In addition, PT ADIL TRANSPARAN also has clearing account and obtains clearing account interest of Rp5,000,000.00.

With respect to the transaction, Bank DANA BANGSA must prepare Document equated with Unification Withholding/Collection Receipt every month. For Tax Period of April 2021, minimal data and information that must be included in document or media for any object of withholding are as follows:

- a. interest on deposit (Rp5,000,000.00)
 - Number: DN/DPS/103089
 - Identity of Withheld/Collected party PT ADIL TRANSPARAN
 - Income Tax Withheld: 100,000
- b. saving interest (Rp.20,000,000.00)
 - Number: DN/TAB/385548
 - Identity of Withheld/Collected party PT ADIL TRANSPARAN

- Income Tax Withheld: 4,000,000
- c. clearing account interest (Rp5,000,000.00)
 - Number: DN/DPS/103089
 - Identity of Withheld/Collected party PT ADI TRANSPARAN
 - Income Tax Withheld: 100,000
- d. saving interest (Rp.8,000,000.00)
 - Number: DN/DPS/103089
 - Identity of Withheld/Collected party PT ADI TRANSPARAN
 - Income Tax Withheld: 1,600,000

2. Revision of Document Equated with Unification Withholding/Collection Receipt

- a. Revision of Document Equated with Unification Withholding/Collection Receipt can be done insofar as the type of tax and Tax Period is not yet subject to audit or examination of initial proof openly.
- b. Revision of Document Equated with Unification Withholding/Collection Receipt can be done in the event that:
- 1) Income Tax is less withheld;
 - 2) Income Tax is more withheld; and/or
 - 3) there is wrong data/information in one or several parts in Document Equated with Unification Withholding/Collection Receipt,
- c. In the event that there is Revision of Document Equated with Unification Withholding/Collection Receipt that causes change of the amount of Basis for Imposition of Tax (DPP) and the amount of Income Tax (PPH) on the tax object, then Income Tax Withholder/Collector shall be obligated to make revision of Periodic Unification Income Tax Return for Tax Period when mistake occurs.

Example 17:

It is acknowledged that Bank DANA BANGSA (in example 16) has submitted Periodic Unification Income Tax Return for Tax Period of April 2021. On May 22, 2021 it is acknowledged that there was system error that causes wrong value of deposit of PT ADIL TRANSPARAN, in which it is written Rp2,500,000.00 whereas it should be worth of Rp3,500,000,000.00. It makes change of total DPP and Income Tax on interest on deposit placed in the home country.

Bank DANA BANGSA can still make revision of Document Equated with Unification Withholding/Collection Receipt and give it to PT ADIL TRANSPARAN.

Shortfall of tax payment as a result of the mistake must be deposited. Then, Bank DANA BANGSA shall make revision of Periodic Unification Income Tax Return for Tax Period of April 2021 with correct value of DPP and Income Tax.

3. Cancellation of Document Equated with Unification Withholding/Collection Receipt

- a. Cancellation can be done insofar as the type of tax and Tax Period is not yet subject to audit or examination of initial proof openly.
- b. Cancellation can be done in the event that transaction is really canceled.
- c. In the event that there is Cancellation of Document Equated with Unification Withholding/Collection Receipt that causes change of the amount of DPP and the amount of Income Tax on the tax object, Income Tax Withholder/Collector shall be obligated to make revision of Periodic Unification Income Tax Return for Tax Period when mistake occurs.

Example 18:

It is acknowledged that Bank DANA BANGSA has submitted Periodic Unification Income Tax Return for the Tax Period of May 2021, on June 18, 2021. On June 25, 2021, Bank DANA BANGSA updated the system in its banking application that causes erroneous preparation of Document Equated with Unification Withholding/Collection Receipt, e.g. in May the provision of savings interest of PT ADIL TRANSPARAN was debited twice that makes Income Tax withholding on the interest of bank was also done twice.

To overcome the problem, Bank DANA BANGSA shall cancel Document Equated with Unification Withholding/Collection Receipt for debiting of Income Tax on interest of bank of PT ADIL TRANSPARAN. Bank DANA BANGSA shall also make revision of Periodic Unification Income Tax Return for Tax Period of May 2021 by specifying correct value of DPP and Income Tax.

4. Addition of Document Equated with Unification Withholding/Collection Receipt
 If following the submission of Periodic Unification Income Tax Return, Income Tax Withholder/Collector is aware of transaction that should be withheld Income Tax but withholding/collection or preparation of Document Equated with Unification Withholding/Collection Receipt is not yet conducted, the Income Tax Withholder/Collector can prepare new Document Equated with Unification Withholding/Collection Receipt by following provisions on addition as follows:
 - a. Addition of Document Equated with Unification Withholding/Collection Receipt can be done insofar as the type of tax and Tax Period is not yet subject to audit or examination of initial proof openly.
 - b. Tax Period specified in additional Document Equated with Unification Withholding/Collection Receipt shall be Tax Period when transaction subject to Income Tax payable occurs.
 - c. If Addition as intended in letter a causes difference of the amount of Gross Income and the amount of Income Tax that should be deposited, then Income Tax Withholder/Collector must make revision of Periodic Unification Income Tax Return in Tax Period when addition occurs.
5. Submission of Document Equated with Unification Withholding/Collection Receipt To Withheld or Collected Party

Insofar as data and information that are included in certain document meet requirements as intended in number 1 letter b and Document Equated with Unification Withholding/Collection Receipt has been given to withheld/collected party, then Income Tax Withholder/Collector shall be deemed to have submitted Document Equated with Unification Withholding/Collection Receipt to withheld or collected party.

6. Reporting of Document Equated with Unification Withholding/Collection Receipt in Periodic Unification Income Tax Return
Document Equated with Unification Withholding/Collection Receipt shall be reported through Periodic Unification Income Tax Return and shall be submitted by using hardcopy to KPP or Electronic Document through Unification e-Bupot Application.

B.3. Miscellaneous Provisions

Issuance of Receipt of Income Tax Withholding/Collection Unification not based on the actual transaction can be subject to criminal provisions as intended in KUP Law.

C. FORMAT OF PERIODIC UNIFICATION INCOME TAX RETURN

1. Format of Master Periodic Unification Income Tax Return in the form of Electronic Document

**INSTRUCTIONS FOR COMPLETION OF MASTER PERIODIC UNIFICATION INCOME TAX RETURN
IN THE FORM OF ELECTRONIC DOCUMENT**

- Letter H 1 : Please fill out with the month and calendar year in the format of mm-yyyy.
E.g. Tax Period of January 2021 shall be written as 01-2021.
- Letter H.2 : Please put a cross mark (X) in the appropriate box, for Normal Tax Return.
- Letter H.3 : Put a cross mark (X) in the appropriate box in the event of Revised Tax Return
- Letter H.4 : Please fill out with sequence of revision in number.

A. Identity of Income Tax Withholder/Collector

- Letter A.1 : Please fill out with NPWP of the Income Tax Withholder/Collector.
- Letter A.2 : Please fill out with the Income Tax Withholder/Collector's name.
- Letter A.3 : Please fill out with the actual address of the Income Tax Withholder/Collector.
- Letter A.4 : Please fill out with the telephone number of the Income Tax Withholder/Collector.

B. Resume of Income Tax L PPh Personally Deposited

- Number 1 to 2 of Column B.3 : Please fill out with the amount of value of Article 4 paragraph (2) Income Tax and Article 15 Income Tax payable that must be personally deposited.
- Number 3 of Column B.3 : Please fill out with the amount of value of Income Tax payable that must be personally deposited of

- the result of totaling of Number 1 to Number 2 of Column B.3.
- Number 1 to 2 of Column B.4 : Please fill out with the amount of Article 4 paragraph (2) Income Tax and Article 15 Income Tax Borne by the Government.
- Number 3 of Column B.4 : Please fill out with value of Income Tax Borne by the Government of the result of totaling of Number 1 to Number 2 of Column B.4.
- Number 1 to 2 of Column B.5 : Please fill out with the amount of Income Tax deposited on Income Tax that must be personally deposited subject to Article 4 paragraph (2) Income Tax and Article 15 Income Tax.
- Number 3 of Column B.5 : Please fill out with the value of Income Tax deposited of the result of totaling of Number 1 to Number 2 of Column B.5.

II. Income Tax Already Withheld/Collected

- Number 4 to 8 of Column B.3 : Please fill out with the amount of value of Income Tax which has undergone Article 22 Income Tax, Article 23 Income Tax, Article 26 Income Tax, Article 4 paragraph (2) Income Tax and Article 15 Income Tax withholding/collection.
- Number 9 of Column B.3 : Please fill out with the amount of value of Income Tax payable of the result of totaling of Number 4 to Number 8 of Column B.3.
- Number 4 to 8 of Column B.4 : Please fill out with the amount of Article 22 Income Tax, Article 23 Income Tax, Article 26 Income Tax, Article 4 paragraph (2) Income Tax, and Article 15 Income Tax Borne by the Government.
- Number 9 of Column B.4 : Please fill out with value of Income Tax Borne by the Government of the result of totaling of Number 4 to Number 8 of Column B.4.
- Number 4 to 8 of Column B.5 : Please fill out with the amount of Article 22 Income Tax, Article 23 Income Tax, Article 26 Income Tax, Article 4 paragraph (2) Income Tax, and Article 15 Income Tax deposited.
- Number 9 of Column B.5 : Please fill out with the value of Income Tax deposited of the result of totaling of Number 4 to Number 8 of Column B.5.

III. Recapitulation of Income Tax of Number 10 of Column B.3

- Number 10 of Column B.3 : Please fill out with the amount of value of Income Tax payable of the result of totaling of number 3 of Column B.3 and number 9 of Column B.3.
- Number 10 of Column B.4 : Please fill out with the amount of Income Tax Borne by the Government of the result of totaling of the Amount of Self-Deposited Income Tax at Number 3 of Column B.4 and Number 9 of Column B.4.
- Number 10 of Column B.5 : Please fill out with the amount deposited of the result of totaling of the Amount of Self-Deposited Income Tax at Number 3 of Column B.5 and the

Number 11 of Column B.5

Amount which is Withheld/Collected at Number 9 of Column B.5.

Please fill out with the amount of Value of Income Tax Deposited in the previous Tax Return if the Tax Return which is prepared is Revised Tax Return, e.g. if the Tax Return which is prepared is Tax Return of the 1st Revision, then the value of Income Tax that is filled out shall be total amount of Income Tax in the Normal Tax Return (Number 10 of Column B.5), and if the Tax Return which is prepared is Tax Return of the 2nd Revision, then the value of Income Tax that is filled out shall be the amount of Income Tax which is under- (over-) deposited due to revision in the Tax Return of the 1st Revision (Number 12 of Column B.5), and so on. It shall be filled out with zero if the Periodic Unification Income Tax Return is normal, non-revision.

Number 12 of Column B.5 :

Please fill out with the amount of Value of Income Tax which is less (more) deposited of difference of Number 10 of Column B.4 and Number 11 of Column B.4.

C. Statement and Signature

- Letter C.1 : Put a cross mark (X) in the appropriate box if signatory of SPT is Taxpayer or Taxpayer's representative. Under the provisions of Article 32 of KUP Law, referred as Taxpayer's representative shall be as follows:
- a. entity by administrator;
 - b. entity declared bankrupt by receiver;
 - c. entity in dissolution by the person or entity assigned to perform settlement;
 - d. entity in liquidation by liquidator;
 - e. an undivided inheritance by one of his/her heirs, his/her executor of testament or person managing his/her legacy ;
or
 - f. immature child or person who is under guardianship by trustee or his/her guardian.
- Letter C.2 : Put a cross mark (X) in the appropriate box if signatory of Tax Return is Taxpayer's proxy as Income Tax Withholder/Collector.
- Letter C.3 : Please fill out with the name of the Taxpayer/Taxpayer's representative/Taxpayer's proxy as Income Tax Withholder/Collector.
- Letter C.4 : Please fill out with the date of preparation of Tax Return, with the writing format of dd-mm-yyyy. E.g., if the date of preparation of Tax Return is February 13, 2021, then it shall be written as 13-02-2021.
- Letter C.5 : Constituting statement of Taxpayer on completion of Tax Return that what that has been notified in Tax Return is correct, complete and clear. Please check in the appropriate box.
- Letter C.6 : Constituting QR code that can be used for verification of receipt sheet of Tax Return and resume of filling out of Periodic Unification Income Tax Return. Submission of the Periodic Unification Income Tax Return through Unification e-Bupot

Application does not require signature and wet stamp because the Periodic Unification Income Tax Return is signed electronically by using Digital Signature and is submitted by using Digital Certificate.

2. Format of Master Periodic Unification Income Tax Return in the form of Hardcopy

INSTRUCTIONS FOR COMPLETION OF
MASTER PERIODIC UNIFICATION INCOME TAX RETURN IN THE FORM OF
HARDCOPY

- Letter H.1 : please fill out with the month and calendar year in the format of mm-yyyy.
E.g. Tax Period of January 2021 shall be written as 01 -2021.
- Letter H.2 : Put a cross mark (X) in the appropriate box, if constituting Normal Tax Return.
- Letter H.3 : Put a cross mark (X) in the appropriate box if constituting Revised Tax Return.
- Letter H.4 : Please fill out with sequence of revision in number.

A. Identity of Income Tax Withholder/Collector

- Letter A.1 : Please fill out with NPWP of the Income Tax Withholder/Collector.
- Letter A.2 : Please fill out with the Income Tax Withholder/Collector's name.
- Letter A.3 : Please fill out with the actual address of the Income Tax Withholder/Collector.
- Letter A.4 : Please fill out with telephone number of the Income Tax Withholder/Collector.

B. Resume of Income Tax

I. Self-Deposited Income Tax

- Number 1 to 2 of Column B.3: Please fill out with the amount of value of Article 4 paragraph (2) Income Tax and Article 15 Income Tax payable that must be personally deposited.
- Number 3 of Column B.3 : Please fill out with the amount of value of Income Tax payable that must be personally deposited of the result of totaling of Number 1 to Number 2 of Column B.3.
- Number 1 to 2 of Column B.4: Please fill out with the amount of Article 4 paragraph (2) and Article 15 Income Tax Borne by the Government.
- Number 3 of Column B.4 : Please fill out with value of Income Tax Borne by the Government of the result of totaling of Number 1 to Number 2 of Column B.4.
- Number 1 to 2 of Column B.5: Please fill out with the amount of Income Tax deposited for Income Tax that must be personally deposited subject to Article 4 paragraph (2) Income Tax and Article 15 Income Tax.

Number 3 of Column B.5 : Please fill out with value of Income Tax deposited of the result of totaling of Number 1 to Number 2 of Column B.5.

II. Income Tax Already Withheld/Collected

Number 4 to 8 of Column B.3 : Please fill out with the amount of value of Income Tax which has undergone Article 22 Income Tax, Article 23 Income Tax, Article 26 Income Tax, Article 4 paragraph (2) Income Tax and Article 15 Income Tax withholding/collection.

Number 9 of Column B.3 : Please fill out with the amount of value of Income Tax payable of the result of totaling of Number 4 to Number 8 of Column B.3.

Number 4 to 8 of Column B.4 : Please fill out with the amount of Article 22 Income Tax, Article 23 Income Tax, Article 26 Income Tax, Article 4 paragraph (2) Income Tax, and Article 15 Income Tax Borne by the Government.

Number 9 of Column B.4 : Please fill out with value of Income Tax Borne by the Government of the result of totaling of Number 4 to Number 8 of Column B.4.

Number 4 to 8 of Column B.5 : Please fill out with the amount of Article 22 Income Tax, Article 23 Income Tax, Article 26 Income Tax, Article 4 paragraph (2) Income Tax, and Article 15 Income Tax deposited.

Number 9 of Column B.5 : Please fill out with value of Income Tax deposited of the result of totaling of Number 4 to Number 8 of Column B.5.

III. Recapitulation of Income Tax Number 10 of Column B.3

Number 10 of Column B.3 : Please fill out with the amount of value of Income Tax payable of the result of totaling of Number 3 of Column B.3 with Number 9 of Column B.3.

Number 10 of Column B.4 : Please fill out with the amount of Income Tax Borne by the Government of the result of totaling of the Amount of Self-Deposited Income Tax at Number 3 of Column B.4 with Number 9 of Column B.4.

Number 10 of Column B.5 : Please fill out with the amount deposited of the result of totaling of the Amount of Self-Deposited Income Tax at Number 3 of Column B.5 with Amount Withheld/Collected at Number 9 of Column B.5.

Number 11 of Column B.5 : Please fill out with the amount of Value of Income Tax Deposited in the previous SPT if SPT which is prepared is Revised SPT, e.g. if SPT which is prepared is SPT of the 1st Revision then value of Income Tax which is filled out is total amount of Income Tax in Normal SPT (Number 10 of Column B.5) and if SPT which is prepared is SPT of the 2nd Revision then value of Income Tax which is filled out is the amount of Income Tax which is less (more) deposited due to revision in SPT of the 1st Revision (Number 12 of Column B.5) and so on.

Please fill out with zero if the Periodic Unification Income Tax Return is normal, non revision.

Number 12 of Column B.5 : Please fill out with the amount of value of Income Tax which is less (more) deposited, of difference of Number 10 of Column B.4 and Number 11 of Column B.4.

C. Attachment

- Letter C.1 : Put a cross mark (X) in the box as well as specify the number of sheet of Unification Withholding/Collection Receipt attached.
- Letter C.2 : Put a cross mark (X) in the box as well as specify the number of sheet, in the event that Balance Transfer Receipt of remittance of Income Tax payable through Balance Transfer is attached.
- Letter C.3 : Put a cross mark (X) in the box as well as specify the number of sheet, in the event that Special Power of Attorney with sufficient stamp duty for proxy of Income Tax Withholder/Collector as signatory of Tax Return is attached.
- Letter C.4 : Put a cross mark (X) in the box as well as specify the number of sheet, in the event that copy of Statement Letter of Exemption for exemption of Income Tax is attached.
- Letter C.5 : Put a cross mark (X) in the box as well as specify the number of sheet, in the event receipt sheet of Certificate of Domicile for Article 26 Income Tax which is calculated based on rates of Double Taxation Avoidance Agreement is attached.
- Letter C.6 : Put a cross mark (X) in the box as well as specify the number of sheet, in the event that copy of Revised Periodic Unification Income Tax Return which is revised, including attachment and Proof of Receipt of Letter is attached.

D. Statement and Signature

- Letter D.1 : Put a cross mark (X) in the appropriate box if signatory of Tax Return is Taxpayer or Taxpayer's representative. Based on provisions of Article 32 of KUP Law, referred to as Taxpayer's representative shall be as follows:
- entity by administrator;
 - entity declared bankrupt by a receiver;
 - entity in dissolution by the person or entity assigned to perform settlement;
 - entity in liquidation by liquidator;
 - an undivided inheritance by one of his/her heirs, his/her executor of testament or person managing his/her legacy;
 - or
 - immature child or person who is under guardianship by a trustee or his/her guardian.
- Letter D.2 : Put a cross mark (X) in the appropriate box if signatory of Periodic Unification Income Tax Return is proxy of Income Tax Withholder/Collector.
- Letter D.3 : Please fill out with the name of Taxpayer/Taxpayer's representative /Taxpayer's proxy as Income Tax Withholder/Collector.
- Letter D.4 : Please fill out with the date of preparation of Periodic Unification Income Tax Return, with the writing format of dd-mm-yyyy. E.g., if

- the date of preparation of Periodic Unification Income Tax Return is February 13, 2021, it shall be written as 13-02-2021.
- Letter D.5 : Constituting statement of Taxpayer that Tax Return and attachment thereto are correct, complete and clear.
- Letter D.6 : Please fill out with signature of the Taxpayer/Taxpayer's representative/ Taxpayer's proxy.
as Income Tax Withholder/Collector as well as stamp of Income Tax Withholder/Collector. Stamp is not mandatory in the event that Income Tax Withholder/Collector is individual Taxpayer.

3. Format of List of Detail of Self-Deposited Income Tax

INSTRUCTIONS FOR COMPLETION OF LIST OF DETAIL OF INCOME TAX PERSONALLY DEPOSITED

- Letter H.1 : Please fill out with NPWP of the Income Tax Withholder/Collector.
- Letter H.2 : Please fill out with the Tax Period and year with the format mm-yyyy. E.g. Tax Period of January 2021 shall be written as 01-2021.

Detail of Self-Deposited Income Tax

I. Object of Article 4 paragraph (2) Self-Deposited Income Tax

- Number 1 to 5 of Column A.4 : Please fill out with the amount of basis for imposition of tax for Article 4 paragraph (2) Income Tax which is self-deposited.
- Number 6 of Column A.4 : Please fill out with total value of basis for imposition of tax subject to Article 4 paragraph (2) Income Tax which is personally remitted, constituting totaling of Number 1 to Number 5 of Column A.4.
- Number 1 to 5 of Column A.5 : Please fill out with the amount of value of Income Tax for Article 4 paragraph (2) Income Tax which is personally deposited.
- Number 6 of Column A.5 : Please fill out with total value of Income Tax subject to Article 4 paragraph (2) Income Tax which is personally remitted, constituting the total of Number 1 to Number 5 of Column A.5.

II. Object of Article 15 Self-Deposited Income Tax

- Number 7 to 10 of Column A.4: Please fill out with the amount of basis for imposition of tax for Article 15 Income Tax personally deposited.
- Number 11 of Column A.4 : Please fill out with total value of basis for imposition of tax subject to Article 15 Income Tax which is personally remitted, constituting totaling of Number 7 to Number 10 Column A.4.
- Number 7 to 10 of Column A.5: Please fill out with the amount of value of Income Tax for Article 15 Income Tax which is personally deposited.
- Number 11 of Column A.5 : Please fill out with total value of Article 15 Income Tax personally deposited, constitute totaling of Number 7 to Number 10 of Column A.5.

4. Format of List of Object of Income Tax Withholding/Collection of Other Party

INSTRUCTIONS FOR COMPLETION OF
LIST OF OBJECT OF INCOME TAX WITHHOLDING/COLLECTION OF OTHER PARTY

- Letter H.1 : Please fill out with NPWP of the Income Tax Withholder/Collector.
Letter H.2 : Please fill out with the Tax Period and year with the format of mm-yyyy. E.g. the Tax Period of Januaryy 2021 shall be written as 01-2021.

Tax Object

I. Tax Object Undergoing Article 22 Income Tax Collection

- Number 1 to 12 of Column A.4 : Please fill out with the amount of basis for imposition of tax which has been collected Article 22 Income Tax.
Number 13 of Column A.4 : Please fill out with total value of basis for imposition of tax subject to Article 22 Income Tax which has been collected. It is the total of Number 1 to Number 12 of Column A.4.
Number 1 to 12 of Column A.5: Please fill out with the amount of value of Article 22 Income Tax which has been collected.
Number 13 of Column A.5 : Please fill out with total value of Article 22 Income Tax which has been collected constituting totaling of Number 1 to Number 12 of Column A.5.

II. Tax Object Undergoing Article 26 Income Tax Withholding/Collection

- Number 14 to 26 of Column A.4: Please fill out with the amount of basis for imposition of tax undergoing Article 26 Income Tax withholding.
Number 27 of Column A.4 : Please fill out with total value of basis for imposition of tax already undergoing Article 26 Income Tax withholding/collection. It is the total of Number 14 to Number 26 of Column A.4.
Number 14 to 26 of Column A.5: Please fill out with the amount of value of Article 26 Income Tax already withheld.
Number 27 of Column A.5 : Please fill out with total value of Article 26 Income Tax already undergoing Income Tax withholding/collection constituting totaling of Number 14 to Number 26 of Column A.5.

III. Tax Object Undergoing Article 23 Income Tax Withholding

- Number 28 to 33 of Column A.4: Please fill out with the amount of basis for imposition of tax which has undergone Article 23 Income Tax withholding.
Number 34 of Column A.4 : Please fill out with total value of basis for imposition of tax subject to Article 23 Income Tax which has been withheld. It is the total of Number 28 to Number 33 of Column A.4.

- Number 28 to 33 of Column A.5: Please fill out with the amount of value of Article 23 Income Tax which has been withheld.
- Number 34 of Column A.5 : Please fill out with total value of Article 23 Income Tax which has been withheld constituting totaling of Number 28 to Number 33 of Column A.5.

IV. Tax Object Undergoing Article 4 paragraph (2) Income Tax Withholding

- Number 35 to 48 of Column A.4: Please fill out with the amount of basis for imposition of tax undergoing Article 4 paragraph (2) Income Tax withholding.
- Number 49 of Column A.4 : Please fill out with total value of basis for imposition of tax which has undergone Article 4 paragraph (2) Income Tax withholding. It is the total of Number 35 to Number 48 of Column A.4.
- Number 35 to 48 of Column A.5: Please fill out with the amount of value of Article 4 paragraph (2) Income Tax which has been withheld.
- Number 49 of Column A.5 : Please fill out with the total value of Article 4 paragraph (2) Income Tax which has been withheld constituting totaling of Number 35 to Number 48 of Column A.5.

V. Tax Object Undergoing Article 15 Income Tax Withholding

- Number 50 to 52 of Column A.4: Please fill out with the amount of basis for imposition of tax undergoing Article 15 Income Tax withholding.
- Number 53 of Column A.4 : Please fill out with the total value of basis for imposition of tax which has undergone Article 15 Income Tax withholding. It is the total of Number 50 to Number 52 of Column A.4.
- Number 50 to 52 of Column A.5: Please fill out with the amount of value of Income Tax which has undergone Article 15 Income Tax withholding.
- Number 53 of Column A.5 : Please fill out with total value of Income Tax which has been subject to Article 15 Income Tax withholding constituting the total of Number 50 to Number 52 of Column A.5

5. Format of List of Unification Withholding/Collection Receipt and List of Tax Payment Slip, State Revenue Receipt, Balance Transfer Receipt

INSTRUCTIONS FOR COMPLETION OF LIST OF UNIFICATION WITHHOLDING/COLLECTION RECEIPT AND LIST OF TAX PAYMENT SLIP, STATE REVENUE RECEIPT, BALANCE TRANSFER RECEIPT

- Letter H.1 : Please fill out with NPWP of the Income Tax Withholder/Collector.
- Letter H.2 : Please fill out with Tax Period and year with the format of mm-yyyy. E.g. Tax Period of January 2021 shall be written as 01-2021.

A. List of Receipt of Unification Income Tax Withholding/Collection in Standard Format

- Number 1 to 20 of Column A.1 : Self-explanatory.
- Number 1 to 20 of Column A.2 : Please fill out with identity of party subject to withholding/collected Income Tax. In the event that withheld party is individual having no NPWP, Column A.2 shall be filled out with the identity of NIK. In the event that withheld party is Non-resident Taxpayer, Column A.2 shall be filled out with identity of TIN.
- Number 1 to 20 of Column A.3 : Please fill out with name of party subject to withholding/collected Income Tax as specified in Unification Income Tax Withholding/Collection Receipt.
- Number 1 to 20 of Column A.4 : Please fill out with tax object code.
- Number 1 to 20 of Column A.5 : Please fill out with the number of Income Tax Withholding/Collection Unification Receipt.
- Number 1 to 20 of Column A.6 : Please fill out with the date of Income Tax Withholding/Collection Unification Receipt with the writing format of dd-mm-yyyy.
- Number 1 to 20 of Column A.7 : Please fill out with the amount of basis for imposition of tax of Income Tax withheld/collected.
- Number 21 of Column A.7 : Please fill out with the amount of value of DPP from Number 1 to Number 20 on Income Tax borne by the Government.
- Number 22 of Column A.7 : Please fill out with value of DPP from Number 1 to Number 20 on Income Tax withheld/collected.
- Number 23 of Column A.7 : Please fill out with total amount of value of DPP from Number 1 to Number 20.
- Number 1 to 20 of Column A.8 : Please fill out with the amount of Income Tax withheld/collected/DTP.
- Number 21 of Column A.8 : Please fill out with the amount of value of Income Tax from Number 1 to Number 20 on Income Tax borne by the Government.
- Number 22 of Column A.8 : Please fill out with value of Income Tax from Number 1 to Number 20 on Income Tax withheld/collected.
- Number 23 of Column A.8 : Please fill out with total amount of value of DPP from Number 1 to Number 20.
- Number 1 to 20 of Column A.9 : Please fill out with the following explanations:
- a. SKB, if Income Tax is exempted from withholding/collection based on Statement Letter of Exemption (SKB);
 - b. SKD, if Article 26 Income Tax is subject to rates in accordance with Double Taxation Avoidance Agreement (P3B);
 - c. DTP, if Income Tax is borne by the Government (DTP) based on taxation regulation applicable;
 - d. FAS, if the Income Tax is subject to rates in accordance with regulation related to taxation facility;
 - e. PP23, if the Income Tax is subject to rates in accordance with Government Regulation Number 23 Year 2018;

- f. 1, or 2, etc., if Unification Income Tax Withholding/Collection Receipt is the 1st, 2nd revision, etc.;
- g. BE, if constituting Revised Unification Income Tax Withholding/Collection Receipt; and/or
- h. BA, if constituting Canceled Unification Income Tax Withholding/Collection Receipt.

B. List of Tax Payment Slip, State Revenue Receipt, Balance Transfer Receipt

- Column B. 1 : Self explanatory.
- Column B.2 : Please fill out with Tax Account Code (KAP).
- Column B.3 : Please fill out with Deposit Type Code (KJS).
- Column B.4 : Please fill out with State Revenue Transaction Number (NTPN) in the event that document of payment is in the form of SSP or BPN, or Number of Balance Transfer Receipt in the event that document of payment is in the form of Balance Transfer Receipt.
- Column B.5 : Please fill out with the date of payment in accordance with SSP, BPN or the date of payment in accordance with Balance Transfer Receipt, with the writing format of dd-mm-yyyy.
- Column B.6 : Please fill out with the amount of Income Tax deposited in accordance with SSP, BPN, or Balance Transfer Receipt.

D. PROCEDURES FOR PREPARATION OF PERIODIC UNIFICATION INCOME TAX RETURN

1. General Provisions

These provisions cover provisions on preparation and submission of Periodic Unification Income Tax Return. The matters that must be observed by Income Tax Withholder/Collector in preparing Periodic Unification Income Tax Return are as follows:

- 1. Periodic Unification Income Tax Return Form in the form of hardcopy shall be prepared with the format that can be read by using *scanner*, with due observance of the following matters:
 - a. if Income Tax Withholder/Collector personally prepares Periodic Unification Income Tax Return form, then ■ (black rectangular) mark shall be made on the four corners of the paper as delimiter for easy scanning of document;
 - b. Periodic Unification Income Tax Return shall use paper size of F4/Folio (8.5 x 13 inch) with a minimum weight of 70 grams;
 - c. paper should not be folded or wrinkled;
 - d. before filling out, instructions for completion of the Periodic Unification Income Tax Return shall be read in advance;

- e. completion of Periodic Unification Income Tax Return can be done by using handwriting or type writer or computer machine, capital letter, and black ink;
 - f. columns of identity existing in Periodic Unification Income Tax Return must be filled out by Income Tax Withholder/Collector, representative or proxy of Income Tax Withholder/Collector correctly, completely, and clearly.
2. Periodic Unification Income Tax Return in the form of hardcopy must be attached with documents and/or as follows:
- a. Unification Withholding/Collection Receipt;
 - b. SSP or BPN, in the event that underpayment is repaid by payment to State Treasury;
 - c. Balance Transfer Receipt, in the event that underpayment is repaid by balance transfer;
 - d. Special Power of Attorney with sufficient stamp duty, in the event that Periodic Unification Income Tax Return is signed by Taxpayer's proxy;
 - e. copy of SKB, in the event that Income Tax is exempted based on SKB;
 - f. Receipt sheet of SKD, in the event that Article 26 Income Tax is calculated based on rates of Double Tax Avoidance Agreement; and
 - g. copy of revised Periodic Unification Income Tax Return, including attachment and Proof of Receipt of Letter, in the event that Periodic Unification Income Tax Return submitted is revision of SPT.
3. In the event that Income Tax Withholder/Collector prepares Periodic Unification Income Tax Return in the form of Electronic Document, the following matters are necessary to be observed:
- a. Unification e-Bupot Application can be used to prepare Unification Withholding/Collection Receipt at the same time shall submit Periodic Unification Income Tax Return for users of Unification e-Bupot Application.
 - b. Before filling out Periodic Unification Income Tax Return, Income Tax Withholder/Collector shall read guidelines on preparation and submission of Periodic Unification Income Tax Return in advance.
 - c. Columns of identity existing in Unification Withholding/Collection Receipt and Periodic Unification Income Tax Return must be filled out by Income Tax Withholder/Collector correctly, completely, and clearly.

4. Columns that include rupiah value must be filled out without decimal value. E.g.:
 - a. *ten million rupiah* shall be written as: 10,000,000 (INSTEAD OF 10,000,000.00);
 - b. *one hundred twenty five rupiah fifty cents* shall be written as: 125 (INSTEAD OF 125.50)

2. Unification e-Bupot Application
Unification e-Bupot Application shall be provided through website of DJP Online (www.djponline.go.id) and certain channels stipulated by the Directorate General of Taxation that cover Application Service Provider of Taxation and Host to Host (H2H). Host to Host is special channel that is provided for certain Taxpayers in accordance with the Decision of the Director General of Taxation.

3. Pre-Condition of Use of Unification e-Bupot Application

- a. Income Tax Withholder/Collector must have EFIN to open the account of DJP Online;
- b. Income Tax Withholder/Collector must have Digital Certificate to submit Periodic Unification Income Tax Return; and
- c. Income Tax Withholder/Collector shall be stipulated in Decision of the Director General of Taxation.

Income Tax Withholder/Collector which has Digital Certificate from the Directorate General of Taxation shall be unnecessary to file application to obtain Digital Certificate insofar as Digital Certificate is still valid.

4. Preparation of Periodic Unification Income Tax Return in Unification e-Bupot Application
 - a. Unification Withholding/Collection Receipt in Standard Format already prepared, will be presented automatically in *draft* of Periodic Unification Income Tax Return of Tax Period of occurrence of transaction by performing "posting of Unification Withholding/Collection Receipt in Standard Format".
 - b. Income Tax Withholder/Collector shall ensure the amount of Income Tax deposited:
 - 1) having the amount same as the amount of Income Tax already withheld and/or collected; and
 - 2) having Tax Account Code (KAP) and Deposit Type Code (KJS) in accordance with Tax Account Code (KAP) and Deposit Type Code (KJS) on Income Tax already withheld/collected.
 - c. Income Tax Withholder/Collector shall enter NTPN specified in SSP or BPN, or enter number of Balance Transfer Receipt specified in Balance Transfer Receipt.

- d. Unification e-Bupot Application will validate NTPN and Number of Balance Transfer Receipt as intended in letter c.
- e. Income Tax Withholder/Collector must ensure that the Periodic Unification Income Tax Return has been filled out completely, correctly, and clearly as well as signed electronically before being submitted.
5. Submission of the Periodic Unification Income Tax Return in Unification e-Bupot Application
- a. Periodic Unification Income Tax Return shall be submitted through Unification e-Bupot Application by using Digital Certificate. It is necessary for the Income Tax Withholder/Collector to prepare file of Digital Certificate and passphrase.
- b. With respect to the submission of Periodic Unification Income Tax Return through Unification e-Bupot Application, Income Tax Withholder/Collector will obtain Proof of Submission of Electronic (BPE) constituting receipt sheet of submission of Periodic Unification Income Tax Return in accordance with the applicable tax provisions.
- c. Value of Income Tax payable in BPE reflects total value of Income Tax already withheld/collected as specified in Number 10 of Column B.5 of Master Periodic Unification Income Tax Return for Normal Tax Return or Number 12 of Column B.5 of Master Periodic Unification Income Tax Return for Revised Tax Return.
- d. Electronic Document Periodic Unification Income Tax Return and Unification Withholding/Collection Receipt will be saved in account of Income Tax Withholder/Collector in the period in accordance with the provisions of the taxation laws regarding expiration.
- e. Periodic Unification Income Tax Return can be printed by Income Tax Withholder/Collector in accordance with the needs/interest of users of Unification e-Bupot Application.
6. Late Submission of Periodic Unification Income Tax Return
Sanction on late submission of Periodic Unification Income Tax Return shall be imposed on any Tax Period that is late submitted in Periodic Unification Income Tax Return.
Example 19:

PT ANEKA KARYA has submitted Periodic Unification Income Tax Return for Tax Period of September 2021 on October 25, 2021 with payment of Income Tax payable that is made on October 3, 2021 with value of:

- Article 4 paragraph (2) Income Tax: Rp9,000,000.00
- Article 15 Income Tax: Rp0.00
- Article 22 Income Tax: Rp2,500,000.00
- Article 23 Income Tax: Rp25,000,000.00
- Article 26 Income Tax: Rp0.00

Periodic Unification Income Tax Return of Tax Period of September is late

submitted by PT ANEKA KARYA. On the delay, PT ANEKA KARYA shall be given Periodic Unification Income Tax Return -in the amount of Rp100,000.00.

7. Revision of Periodic Unification Income Tax Return
Revision of Periodic Unification Income Tax Return shall be conducted with due observance of the following matters:
1. Written statement in the revision of Periodic Tax Return Unification Income Tax shall be done by way of giving mark in the space provided in SPT which states that the Income Tax Withholder/Collector concerned revises SPT.
 2. Revision of Periodic Unification Income Tax Return cannot be made if notification on audit or notification on examination of initial proof has been submitted.
 3. If the revision of Periodic Unification Income Tax Return is due to error in the completion of Unification Withholding/Collection Receipt, Income Tax Withholder/Collector must revise the Unification Withholding/Collection Receipt already prepared in advance.
 4. If the revision of Periodic Unification Income Tax Return is due to cancellation of transaction, Income Tax Withholder/Collector must cancel the Unification Withholding/Collection Receipt already prepared in advance.
 5. If the revision of Periodic Unification Income Tax Return is due to transaction that is not yet withheld or collected, Income Tax Withholder/Collector must prepare the Unification Withholding/Collection Receipt for transaction that is not yet reported in advance.
 6. If there is tax object that must be self-deposited but not yet reported in the Periodic Unification Income Tax Return, then Income Tax Withholder/Collector as party which should be withheld, shall be obligated to deposit Article 4 paragraph (2) Income Tax, Article 15 Income Tax and/or Article 22 Income Tax that must be deposited personally and make revision of the relevant Periodic Unification Income Tax Return.
 7. In the event that the revision of Periodic Unification Income Tax Return makes the tax underpaid, the Income Tax Withholder/Collector shall repay the amount of the underpaid tax in advance.
 8. In the event that the revision of Periodic Unification Income Tax Return resulted in excess of Income Tax withholding/collection, the excess of Income Tax by Income Tax Withholder/Collector can be applied for balance transfer as regulated in Regulation of the Minister of Finance regarding procedures for payment and remittance of tax, or application for refund as regulated in Regulation of the Minister of Finance regarding procedures for refund of the excess of payment of tax that should not be payable.

DIRECTOR GENERAL OF TAXATION,
signed
SURYO UTOMO

Issued as a true copy,
SECRETARY OF THE DIRECTORATE GENERAL
on behalf of
HEAD OF ORGANIZATION AND ADMINISTRATIVE PROCEDURE DIVISION,
Signed and stamped
RETNO SRI SULISTYANI
Civil Service Registration No. (NIP) 19681007 199310 2 001

Source: LOOSE LEAF OF REGULATION OF THE DIRECTOR GENERAL OF
TAXATION YEAR 2020