

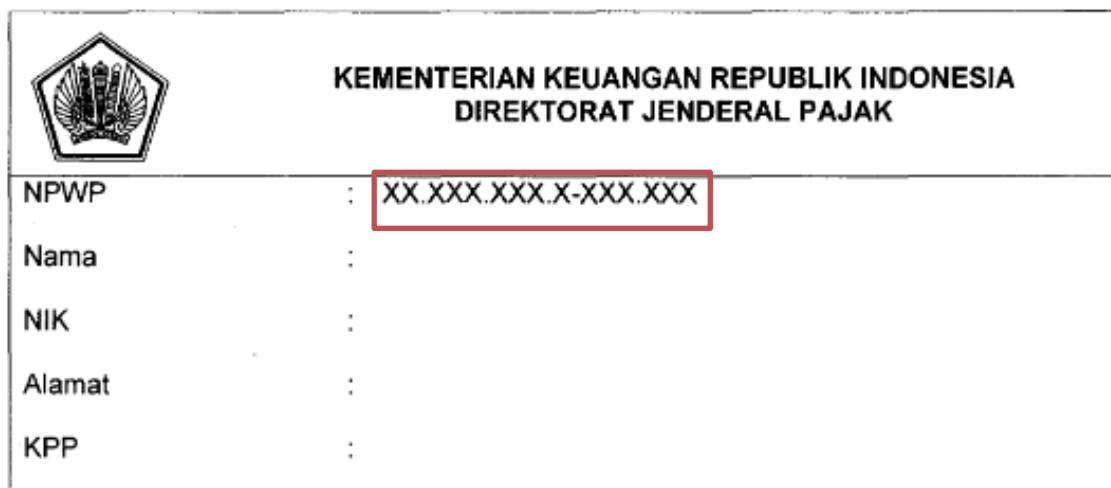


- b. the next 3 (three) digits (10-12) are the code for tax office where the taxpayer registered for the first time; and
- c. the last 3 (three) digits (13-15) are code for central or branch status.

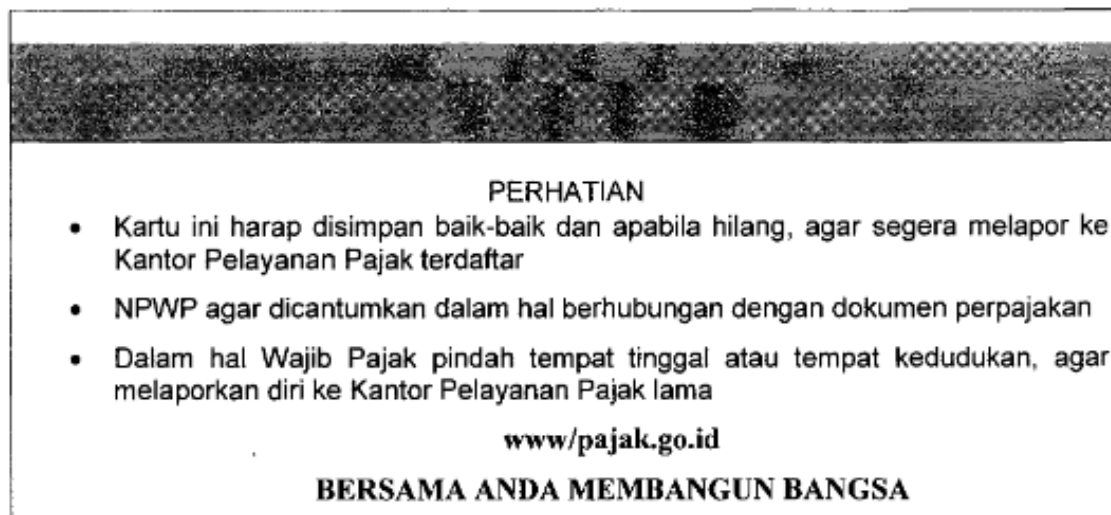
1	2	.	3	4	5	.	6	7	8	.	9	-	10	11	12	.	13	14	15
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**Section III – Where to find TINs?**

NPWP can be found in specific NPWP card, with an example as captured below



Halaman Belakang:



**Section IV – TIN information on the domestic website**

More information on NPWP registration for individual is available on the following link:

< <http://www.pajak.go.id/content/1213-syarat-pendaftaran-npwp> >

Further information on NPWP registration for entity is available on the following link:

< <http://www.pajak.go.id/content/212-syarat-pendaftaran-npwp> >

References:

- Minister of Finance Regulation Number 147/PMK.03/2017 concerning Procedures for Taxpayer Registration and Deregistration, as well as Taxable Entrepreneur

<<http://ketentuan.pajak.go.id/aturan/asli/147~PMK.03~2017Per.pdf>>

#### **Section V – Contact point for further information**

Competent Authority for Exchange of Information:

Name & Position

**Mr. P. M. John L. Hutagaol**

Director of International Taxation

Directorate General of Taxes

Ministry of Finance of the Republic of Indonesia

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<b>CRS by Jurisdiction – implementation texts</b>
<b>Primary legislation</b>
Link: <a href="http://pajak.go.id/sites/default/files/UU-Nomor-9-Tahun-2017-Tentang-Penetapan-Peraturan-Pemerintah-Pengganti-UU-No.-1-Tahun-2017-tentang-Akses-Informasi-Kuangan-Untuk-Kepentingan-Perpajakan-Menjadi-Undang-Undang.pdf">http://pajak.go.id/sites/default/files/UU-Nomor-9-Tahun-2017-Tentang-Penetapan-Peraturan-Pemerintah-Pengganti-UU-No.-1-Tahun-2017-tentang-Akses-Informasi-Kuangan-Untuk-Kepentingan-Perpajakan-Menjadi-Undang-Undang.pdf</a> (UU Nomor 9 2017)
<b>Secondary legislation</b>
Link: <a href="http://www.pajak.go.id/sites/default/files/70~PMK.03~2017.pdf">http://www.pajak.go.id/sites/default/files/70~PMK.03~2017.pdf</a> (PMK 70/2017) <a href="http://www.pajak.go.id/sites/default/files/73~PMK.03~2017.pdf">http://www.pajak.go.id/sites/default/files/73~PMK.03~2017.pdf</a> (PMK 73/2017) <a href="http://www.pajak.go.id/sites/default/files/19_PMK.03_2018Per.pdf">http://www.pajak.go.id/sites/default/files/19_PMK.03_2018Per.pdf</a> (PMK 19/2018)
<b>Guidance</b>
Link: <a href="http://www.pajak.go.id/eoi">www.pajak.go.id/eoi</a>
<b>List of low risk non-reporting FIs and excluded accounts</b>
<a href="http://www.pajak.go.id/eoi">www.pajak.go.id/eoi</a>
<b>Domestic reporting format</b>
<a href="http://www.pajak.go.id/eoi">www.pajak.go.id/eoi</a>
<b>Wider approach</b>
Yes