

## INTRODUCTION TO PRELIMINARY EVIDENCE AUDIT IN TAXATION

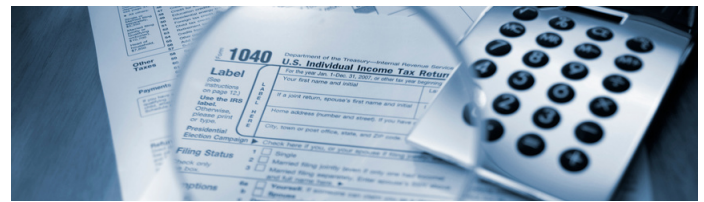
*It is important to remember, IGTax Fellows, that upon Individual or Corporate Taxpayers suspected of committing tax criminal acts, the Director General of Taxes has the authority to conduct Preliminary Evidence Audit, which can be followed up with Investigation and subsequently, criminal prosecution, if the taxpayer concerned fails to disclose their incorrect action according to the actual condition and pay off the underpayment of the amount of tax owed and pay administrative sanction fines. The provisions on Preliminary Evidence Audit are specifically regulated most recently by Minister of Finance Regulation (PMK) Number 177/PMK.03/2022 concerning Procedures for Preliminary Evidence Audit of Criminal Acts in the Field of Taxation, which is a derivative rule of Government Regulation (PP) Number 50 of 2022 concerning Procedures for Exercising Rights and Fulfilling Obligations of Taxation. To find out the overview, let's see the description of this edition.*

### A. Scope of Preliminary Evidence Audit

Preliminary Evidence Audit is conducted by the Tax Office to obtain preliminary evidence on an alleged tax criminal act by an Individual or Corporate Taxpayer, which has the same purpose and position as an **Initial Investigation under the Indonesian Criminal Procedural Code (KUHP)**. Preliminary Evidence can be derived from Preliminary Evidence Audit activities, Handling of criminal acts known immediately, or the development of an Investigation. Any person who is indicated to have committed a criminal act in the field of taxation, **whether they have Tax Identification Number (NPWP) or not**, is subject to a Preliminary Evidence Audit.

Information, Data, Reports, and Complaints received and obtained by DGT are subject to **development and analysis** conducted through intelligence activities or other activities through supervision, Audit, development of Preliminary Evidence Audit, or development of Investigation. The result is then reviewed to determine whether there is an allegation of criminal act to conduct Preliminary Evidence Audit, or Investigation without Preliminary Evidence Audit if the criminal act is known immediately, or followed up in accordance with the regulatory provisions in the event of absence of any allegation of criminal act.

To the extent that it has not exceeded the prosecution expiration of 10 (ten) years as from the time when the tax is payable or the end of the tax period, part of the tax year, or the tax year concerned, prior to a criminal Investigation, the Director General of Taxes is authorized to conduct a Preliminary Evidence Audit on the alleged criminal occurrence specified in **the Instruction** for Preliminary Evidence Audit. For the tax period, part of tax year, or tax year for which a tax assessment letter (SKP) has been issued, a Preliminary Evidence Audit is conducted on the data containing alleged criminal acts other than those contained in the SKP.



The forms of tax criminal acts and the sanctions thereon are grouped as stated in the General Tax Provisions and Procedures (KUP) Law as most recently amended by the Tax Regulation Harmonization (HPP) Law as follows:

1. **due to negligence** (Article 38 of the KUP Law as most recently amended by HPP Law), shall be subject to a penalty of at least 1 (one) time and in a maximum of 2 (two) times the amount of the tax payable unpaid or underpaid, **or** imprisoned for a minimum period of 3 (three) months and a maximum period of 1 (one) year, namely:
  - a. failing to submit Tax Return (SPT)
  - b. submitting Tax Return and/or attaching information the contents of which are untrue or incomplete
2. **intentionally** (Article 39 paragraph (1) and (2) of the KUP Law as most recently amended by HPP Law), shall be subject to imprisonment for a minimum of 6 (six) months and a maximum of 6 (six) years **and** a penalty of at least 2 (two) times and a maximum of 4 (four) times the amount of tax payable unpaid or underpaid, namely:
  - a. failing to submit Tax Return
  - b. submitting Tax Return and/or attaching information whose contents are untrue or incomplete
  - c. failing to register himself/herself to be given an NPWP or failing to report their business to be confirmed as a Taxable Entrepreneur (PKP) for VAT Purposes
  - d. misusing or unauthorizedly using the NPWP or Establishment of PKP

- e. refusing to be audited
- f. showing false or falsified bookkeeping, recording, or other documents as if they were true, or not describing the actual circumstances
- g. not organizing bookkeeping or recording in Indonesia, not showing or not lending books, records, or other documents
- h. not keeping books, records, or documents that serve as basis for bookkeeping or recording and other documents, including the results of data processing from bookkeeping that is managed electronically or organized by an online application program that must be kept for 10 (ten) years in Indonesia
- i. failing to deposit the tax that has been withheld or collected

Criminal sanction shall be increased 1 (one) time to 2 (two) times the criminal sanction if the person concerned commits another criminal act before 1 (one) year has passed since the completion of serving the imposed prison sentence.

**3. attempt** (Article 39 paragraph (3) of the *KUP* Law as most recently amended by *HPP* Law), shall be subject to imprisonment for a minimum of 6 (six) months and a maximum of 2 (two) years **and** a penalty of at least 2 (two) times and a maximum of 4 (four) times the amount of restitution requested and/or compensation or crediting made, namely:

- committing the criminal act in number 2d or number 2b in order to apply for restitution or make tax compensation or tax crediting

**4. fictitious tax invoice and/or withholding slip** (Article 39A of the *KUP* Law as most recently amended by *HPP* Law), shall be subject to imprisonment for a minimum of 2 (two) years and a maximum of 6 (six) years **and** a penalty of at least 2 (two) times and a maximum of 6 (six) times the tax amount in the tax invoice, tax collection slip, tax withholding slip, and/or tax submission slip, namely:

- a. issuing and/or using tax invoices, tax collection slips, tax withholding slips, and/or tax submission slips that are not based upon actual transactions
- b. issuing tax invoices but it has not been confirmed as a *PKP*

## B. Introduction to Preliminary Evidence Audit

Preliminary Evidence Audit is carried out by fulfilling the qualifications of Preliminary Evidence Auditor as well as the

implementation and reporting provisions. **The Preliminary Evidence Auditor** is a civil servant Investigation Officer within the DGT who meets the requirements, namely being assigned duties, authorities and responsibilities by the Director General of Taxes, and receiving sufficient technical training. The implementation of Preliminary Evidence Audit is regulated by conducting proper preparation, considering the expiration of criminal act prosecution, conducting Preliminary Evidence Audit activities at the DGT office and/or other places deemed necessary and within the specified time period, documenting in Working Papers, making conclusions based on valid Evidence Materials, and supervised by the Director General of Taxes. Preliminary Evidence Audit Reporting is regulated, among others, by way of preparing the Report based on Working Papers, and disclosing the implementation, conclusion regarding the existence or absence of Preliminary Evidence, and follow-up to Preliminary Evidence Audit.

The Instruction to the Preliminary Evidence Auditor as the basis for the implementation of Preliminary Evidence Audit may **be Amended** in the event of changes in the Law Enforcement Implementation Unit (*UPPH*) and/or Preliminary Evidence Auditor, and/or administrative errors. The change of *UPPH* and/or Preliminary Evidence Auditor is conducted by the Director General of Taxes by taking into consideration the effectiveness, efficiency, or changes in organizational structure, in a transparent and accountable manner in accordance with regulatory provisions. Administrative errors include errors in writing the identity of Individual or Corporate Taxpayer and/or other data elements. To assist the duties of Preliminary Evidence Auditor, the Director General of Taxes may appoint **other parties**, who are DGT employees and/or experts from outside DGT, who have certain expertise and/or competence, based on an assignment letter.



The Preliminary Evidence Audit **may be conducted in a Closed method** without a notification letter, and may be discontinued by considering the risk of obtaining Evidence and/or recovering losses to the state revenue, and subsequently conducted in an Open method. The Preliminary Evidence Audit shall be conducted within a **maximum period of 12 (twelve) months** since the date of the Instruction is received for Closed Preliminary Evidence Audit or since the date of



delivery of notification letter for Open Preliminary Evidence Audit. If the Preliminary Evidence Audit cannot be completed within the said period, the Preliminary Evidence Auditor shall submit an application for an **Extension** and the Director General of Taxes may grant it for a **maximum of 12 (twelve) months** as from the expiration of the period, by taking into consideration the prosecution expiration, the progress of settlement, and/or the period of settlement of the application for refund of tax overpayment.

### C. Implementation of Preliminary Evidence Audit

The Preliminary Evidence Auditor may immediately carry out the Preliminary Evidence Audit (Openly) and exercise its authority after **the notification letter** is delivered. In the event that the Individual or Corporate Taxpayer refuses, the Preliminary Evidence Auditor shall draw up the minutes of refusal of Preliminary Evidence Audit. In the event that Individual or Corporate Taxpayer refuses to sign, the Preliminary Evidence Auditor shall make the minutes of refusal of signing. Based on the minutes of refusal of Preliminary Evidence Audit or refusal to sign, the person concerned may **be proposed for Investigation**, in the event that Preliminary Evidence of an alleged criminal act is found.

Obligations of Preliminary Evidence Auditor	Rights of Individual or Corporate Taxpayer
<ol style="list-style-type: none"> <li>1. To deliver Preliminary Evidence Audit notification letter and other notifications</li> <li>2. To show the Preliminary Evidence Auditor's identification card if requested</li> <li>3. To present the Preliminary Evidence Audit Instruction and its Amendments upon request</li> <li>4. To return Evidence Materials obtained through borrowing when the Preliminary Evidence Audit has been completed</li> <li>5. To keep secret from other parties who are not entitled to everything that is known or informed to him/her</li> <li>6. To secure the Evidence Material found</li> </ol>	<ol style="list-style-type: none"> <li>1. To request the Preliminary Evidence Auditor to submit the Preliminary Evidence Audit notification letter and other notifications</li> <li>2. To view the Preliminary Evidence Auditor's identification card</li> <li>3. To view the Preliminary Evidence Audit Instruction and its Amendments</li> <li>4. To receive back the borrowed Evidence Materials when the Preliminary Evidence Audit has been completed</li> </ol>

Authority of Preliminary Evidence Auditor	Obligations of Individual or Corporate Taxpayer
<ol style="list-style-type: none"> <li>1. To borrow and examine books or records, documents that form the basis of bookkeeping or recording, and other documents related to income earned, business activities, free work of Taxpayers, or objects payable to tax, which can be used as Evidence Material</li> <li>2. To access and/or download electronically managed data, information and evidence</li> <li>3. To enter and examine certain places or rooms, movable and/or immovable property, which is suspected or suspectable of being used to store Evidence Materials, including money and/or items that can provide clues</li> <li>4. To seal certain places or rooms as well as movable and/or immovable goods</li> <li>5. To request information and/or evidence needed from third parties who have a relationship with the Taxpayer through the Director General of Taxes</li> <li>6. To request information from related parties, and writing it down in a treatise</li> <li>7. To perform other necessary actions in the context of Preliminary Evidence Audit</li> </ol>	<ol style="list-style-type: none"> <li>1. To show and/or lend Evidence Materials to the Preliminary Evidence Auditor</li> <li>2. To provide opportunities for Preliminary Evidence Auditors to access and/or download electronic data</li> <li>3. To provide an opportunity for the Preliminary Evidence Auditor to enter and/or inspect a certain place or room, movable and/or immovable property, which is suspected or suspectable of being used to store Evidence Materials</li> <li>4. To provide oral and/or written information to the Preliminary Evidence Auditor</li> <li>5. To provide assistance to the Preliminary Evidence Auditor for the proper implementation of the Preliminary Evidence Audit</li> </ol>

There are obligations and authority of the Preliminary Evidence Auditor, and rights and obligations of the Taxpayer of Individual or Entity as set out above. **In Closed Preliminary Evidence Audit**, the rights and obligations of the Individual or Corporate Taxpayer **are excluded**, meanwhile of the Preliminary Evidence Auditor the obligations number 1 to number 4 **are excluded** and the authority **is carried out by maintaining confidentiality**.

The Preliminary Evidence Auditor may coordinate with **other law enforcement officials** or together with **other parties assigned** to carry out their authorities in obtaining Evidence Materials. The Preliminary Evidence Auditor shall immediately borrow the Evidence Material that has been found, or may request to borrow them with a lending letter in the event that no Evidence Materials have been

found. In the event that the requested Evidence Materials cannot be fulfilled within a maximum period of 14 (fourteen) calendar days after the date of sending the letter, and a Preliminary Evidence has been found on suspicion of a criminal act, the person concerned may **be proposed for Investigation**. The Preliminary Evidence Auditor shall make a receipt for each Evidence Material obtained.

To secure in obtaining Evidence Material, **Sealing and Seal opening** may also be carried out, witnessed by at least 2 (two) witnesses other than members of the Preliminary Evidence Auditor and minutes shall be drawn up, with a note in the event that the witness refuses to sign. The Preliminary Evidence Auditor may request security assistance or as witnesses to **the Police and/or local government agencies or elements**.

Sealing	Seal opening
<ol style="list-style-type: none"> <li>1. The Preliminary Evidence Auditor was not given or did not have the opportunity to exercise their Authority number 3</li> <li>2. Taxpayer of Individual or Entity does not fulfill its Obligation number 1 and/or number 2</li> <li>3. There are other circumstances that require Sealing</li> </ol>	<ol style="list-style-type: none"> <li>1. Individual or Corporate Taxpayer has carried out its Obligation number 3 on a certain place or room, movable and/or immovable property that is sealed</li> <li>2. Individual or Corporate Taxpayer is willing to carry out its Obligation number 1 and/or number 2 to obtain the requested Evidence Materials</li> <li>3. Based on the Preliminary Evidence Auditor's consideration, Sealing is no longer required</li> <li>4. There is a request of Seal opening from an Investigator who is conducting an Investigation</li> </ol>

In the event that the seal mark is damaged or lost, the Preliminary Evidence Auditor shall draw up minutes and report it to the Police in connection with criminal acts related to Sealing. Sealing and Seal opening are carried out in the abovementioned cases.



In obtaining and to corroborate Evidence Materials, the Preliminary Evidence Auditor may **request information and/or evidence** to **other parties** who have a relationship with the Individual or Corporate Taxpayer and/or to **third parties** in connection with their expertise and/or competence, with summons and minutes. Against other parties and/or third parties who deliberately do not provide or provide but untrue information and/or evidence requested, it may **be proposed for a Preliminary Evidence Audit**. In Closed Preliminary Evidence Audit, the request for information and/or evidence is carried out by maintaining confidentiality.

Based on the audit of Evidence Materials, a summons is delivered to the Taxpayer for **Clarification regarding potential losses to state revenue**, by no later than 2 (two) months before the expiration of the Preliminary Evidence Audit or its Extension. At the latest 1 (one) month before the end of the period of the Preliminary Evidence Audit or its Extension, notification of **the Preliminary Evidence Audit Results** shall be delivered. The result shall be stated in the Preliminary Evidence Audit Report, which shall be made by no later than the end of the period of Preliminary Evidence Audit or its Extension.

**D. Notification of Preliminary Evidence Audit Results and Follow-up**

Tax Return or correction of Tax Return which is submitted since the receipt of Instruction in Closed Preliminary Evidence Audit may



be considered in the Report. Tax Return or correction of Tax Return shall be deemed as not submitted if it is submitted after the delivery of notification letter of Open Preliminary Evidence Audit. Preliminary Evidence Audit that is followed up with Investigation, the Report contains disclosure of information on Individual's or Entity's assets, then the authorized official compiles the Report of Occurrence. In Open Preliminary Evidence Audit, a **Follow-up** notification shall be issued at the time the Report is made.



Closed Preliminary Evidence Audit shall **be continued** with Open Preliminary Evidence Audit or Investigation after review, if there are allegations of criminal act or Preliminary Evidence. The Preliminary Evidence Audit shall **be terminated** if no criminal act allegation or Preliminary Evidence is found, or the occurrence does not constitute a tax criminal act, or the prosecution expires, or the individual passed away. The Preliminary Evidence Audit which is obtaining Preliminary Evidence shall **be terminated** if the Taxpayer discloses his/her incorrect action in accordance with the actual condition.

Preliminary Evidence Audit which obtained Preliminary Evidence shall **be followed** with Investigation, and the Investigation shall **be followed** with criminal Prosecutions, if the Taxpayer does not disclose the his/her incorrect action or disclosed it but not in accordance with the actual condition. Investigation is regulated in Articles 44 and 44A of the *KUP* Law as most recently amended by *HPP* Law and *PP 50/2022* Articles 60 to 62.

### E. Disclosure of Incorrect Conduct for Termination of Criminal Proceedings

Taxpayers or suspects or defendants are given the opportunity until the Trial phase, in order that the Preliminary Evidence Audit which is obtained Preliminary Evidence, or Investigation, or criminal Prosecutions **can be discontinued**, to reveal his/her incorrect action in accordance with the actual condition, and to return the losses to the state revenue. Taxpayers with their own will can

declare in writing (which cannot be authorized to another person), of not submitting Tax Returns or submitting Tax Returns and/or attaching information the contents of which are untrue or incomplete, whether the action stands alone or is related to other forms of tax criminal acts.

The disclosure is accompanied with a calculation of the underpaid amount of tax payable and tax payment letter (*SSP*) or other equivalent administrative means as proof of recovery of losses to state revenue, namely the repayment of the amount of tax payable that is unpaid or underpaid, the amount that should not be refunded from the requested restitution, the amount of tax in the tax invoice, tax collection slip, tax withholding slip and/or tax submission slip, and/or the amount of tax compensation or crediting made, as well as payment of **administrative sanction fines**. The disclosure shall be followed up with examination to ensure that it is in accordance with the actual condition, namely whether the payment is equal to or greater than the amount according to the Preliminary Evidence Audit Result, and notified to the Taxpayer.

The administrative sanction fine for **Disclosure at the Preliminary Evidence Audit stage** shall be **100% (one hundred percent) or 1 (one) time** the amount of loss to the state revenue, under Article 8 paragraph (3) of the *KUP* Law as most recently amended by *HPP* Law. Disclosure after the date of the Report may still be made insofar as the commencement of the Investigation has not been notified to the public prosecutor through the investigating Police officer. From the result of examination of the Disclosure at the Preliminary Evidence Audit stage, the Director General of Taxes shall issue a notification of **Follow-up Amendment** by no later than 10 (ten) working days after the disclosure is received in full.



The administrative sanction fines for **Disclosure at the Investigation stage as well as the phase of Trial/criminal Prosecutions** under Article 44B of the *KUP* Law as most recently amended by *HPP* Law are as follows:

- **1 (one) time** the amount of loss to state revenue, for tax criminal acts **due to negligence** as referred to in Article 38 of the *KUP* Law as most recently amended by *HPP* Law

- **3 (three) times** the amount of loss to state revenue, for tax criminal acts **with intention and attempt** as per Article 39 of the *KUP* Law as most recently amended by *HPP* Law
- **4 (four) times** the amount of loss to state revenue, for tax criminal acts of **fictitious tax invoice and/or withholding slip** as per Article 39A of the *KUP* Law as most recently amended by *HPP* Law

Disclosure before the Investigation that **is not in accordance with the actual condition**, the payment thereof shall become part of the payment of the underpaid tax at the time of the Investigation (calculated as a deduction for the value of losses in state revenue), with the addition of administrative sanction fine. **The amount that can be calculated is ½ (one-half)** of the amount of payment in the context of the disclosure, and the payment cannot be transferred to another tax payable or requested for a refund of excess tax by the Taxpayer.

The request for discontinuance of Investigation is regulated by *PMK* Number 55/*PMK.03/2016* concerning Procedures for Requesting Discontinuance of Investigation of Criminal Acts in the Field of Taxation for the Interest of State Revenue.

Repayment at the Trial stage can serve as consideration that the criminal cases that are proven legally and convincingly are still charged and found guilty but **without the imposition of imprisonment** for individual defendants. The criminal fine for both individual and entity defendants is still imposed in the amount that has been repaid by the defendant in accordance with the provisions of Article 44B of the *KUP* Law as most recently amended by *HPP* Law and **the amount of the repayment shall be taken into account as a criminal fine**.

For payments up to the Trial phase, **in the event that they have not reached the amount due, the defendant shall still be charged with imprisonment** in the case of individual and a criminal fine in the case of individual or entity, and those payments



may be taken into account as payment of the criminal fine imposed on him/her.

## F. Miscellaneous

In the event that **Evidence Materials** are obtained or found **after the Preliminary Evidence Audit is completed**, that may lead to a different conclusion from the conclusion in the Report, the Director General of Taxes may re-conduct the Preliminary Evidence Audit.

**Criminal acts that are known instantly** to be in progress or have just occurred, require immediate Handling of the perpetrators suspected of committing criminal acts and securing the Evidence Materials with them. DGT civil servant Investigator may directly ask for information to the parties related to the alleged criminal act, as well as request and/or examine Evidence Materials. In the event that a Preliminary Evidence is obtained, a Report of Occurrence may be made without a Preliminary Evidence Audit.



Regarding **other findings and other parties**, in the event that the Preliminary Evidence Auditor finds:

- 1) Tax potential that is not a tax criminal act, the Director General of Taxes shall follow it up in accordance with the provisions of the regulations
- 2) Alleged criminal occurrence committed by or involving other Taxpayers of Individual or Entity, or other than those specified in the Instruction, the Director General of Taxes may conduct a Preliminary Evidence Audit on them
- 3) Criminal acts other than in the field of taxation, the Director General of Taxes shall notify the competent authorities, and/or
- 4) In case of sufficient Preliminary Evidence regarding the involvement of DGT employees, the Director General of Taxes shall report the involvement to the Minister of Finance. The obligation to report does not delay the process of Preliminary Evidence Audit, including against the DGT employees involved.

The above follow-ups shall not wait for the Preliminary Evidence Audit to be completed, and the Preliminary Evidence Auditor must disclose the follow-up that has been carried out in the Report.



The Director General of Taxes shall delegate his/her authority to:

Head of UPPH to:	Administrator Officials who handle the Preliminary Evidence Audit function within UPPH to:
<ol style="list-style-type: none"> <li>1. Issue Preliminary Evidence Audit Instruction and its Amendment, notification letter of Preliminary Evidence Audit and Amendment of Instruction, notification letter of Extension of Preliminary Evidence Audit period, notification of Preliminary Evidence Audit Result, notification of Follow-up of Preliminary Evidence Audit and its Amendment</li> <li>2. Appoint other parties who have certain expertise and/or competence to assist in the implementation of the duties of the Preliminary Evidence Auditor</li> <li>3. Discontinue the Closed Preliminary Evidence Audit with consideration of the risk of obtaining Evidence Materials and/or recovering losses to the state revenue, for further Open Preliminary Evidence Audit to be carried out</li> </ol>	<ol style="list-style-type: none"> <li>1. Issue summons to Individual or Corporate Taxpayer, other parties, and third parties</li> <li>2. Issue a lending letter for files or documents of Individual or Corporate Taxpayer</li> <li>3. Issue a letter requesting information and/or evidence to Individual or Corporate Taxpayer, other parties related to the Taxpayer and third parties in connection with their expertise and/or competence</li> </ol>

**Audit shall be suspended** and followed up with Preliminary Evidence Audit in the event that during the Audit, an alleged tax criminal act is found. Suspended Audit **shall be resumed or discontinued** if the Preliminary Evidence Audit or Investigation is terminated for the following reasons, namely:

Suspended Audit Shall Be Resumed If:	Suspended Audit Shall Be Discontinued If:
<ol style="list-style-type: none"> <li>1. Preliminary Evidence Audit is terminated because: <ul style="list-style-type: none"> <li>• No Preliminary Evidence of criminal act was found</li> <li>• The occurrence does not constitute a tax criminal act, or</li> <li>• The Individual passed away</li> </ul> </li> <li>2. Investigation is terminated because: <ul style="list-style-type: none"> <li>• There is insufficient evidence</li> <li>• The occurrence does not constitute a tax criminal act, or</li> <li>• For the sake of the law because the same case cannot be tried for the second time or the suspect passed away</li> </ul> </li> <li>3. There is a court verdict on tax criminal act that has permanent legal force that decides to acquit or release from all legal charges</li> </ol>	<ol style="list-style-type: none"> <li>1. Preliminary Evidence Audit is terminated because the Taxpayer discloses his/her incorrect action and such disclosure is in accordance with the actual condition</li> <li>2. Investigation is terminated because: <ul style="list-style-type: none"> <li>• The Taxpayer discloses his/her incorrect action, or</li> <li>• The Taxpayer or suspect makes repayment</li> </ul> </li> <li>3. Preliminary Evidence Audit or Investigation Terminated due to expiration</li> <li>4. There is a court verdict on tax criminal act that has permanent legal force other than a decision of acquittal or release from all legal charges</li> <li>5. In the event that there is still a tax overpayment based on the results of the Preliminary Evidence Audit or Investigation, the suspended Audit shall be Resumed</li> </ol>

*This is what we may be able to understand about preliminary evidence audit and taxation crimes, hopefully it will provide benefits for compliance in fulfilling tax obligations.*

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