



TPLAN

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TPLAN

Tax • Accounting • Customs • Management • Legal • Training

About Us

We, **IGTAX** and **T-PLAN** were established with the purpose of providing consulting services for corporate development.

We comprise professionals and experts in the fields of law, taxation, customs, finance and management.

With our skills and experience, we constantly strive to faithfully accompany the clients and exert every effort to support business recovery, while developing the potential and performance of their businesses as well as offering assistance when they are facing legal problems.

We are supported by a number of Experts, Advocates/Lawyers & Legal Consultants.

These professionals are highly experienced both inside and outside the court, as well as in legal counseling, public accounting, and tax consulting services. Their expertise also includes customs, banking, and other related consulting services.

They are committed to share their knowledge and experience in order to create solutions for clients and integrated business focusing on:

- Meeting clients' expectations
- Protecting the interests of both individual and corporate, and
- Stimulating the growth of clients



Mission

With our clients and strategic partners, such as industry and trade associations, social organizations, business clubs, banks, investors and other professional bodies, we step up to realize our vision to become a significant part in the process of developing the potential of business entities in Indonesia through the optimization of service capacity and expanded access operations.

We define our operational mission as follows:

- Provide and develop innovative services and quality solutions to generate the best benefits for clients
- Improve the professionalism of human resources effectively and efficiently, and develop strategic partnerships for mutual synergies
- Create the best value for associates, partners, professionals, clients and other interested parties and stakeholders



Operational Steps

- Provide consulting services, both litigation and non-litigation, consistently with high quality and professionalism
- Provide consulting services to solve the clients' problems promptly, comprehensively and in accordance with the legislation in force
- Provide technical guidance to clients in order to improve regulatory compliance and continuous improvement of the work process
- Serve as a partner of the client and the government

Advantages

- In addition to traditional consulting, we utilize information technology in order to respond professionally to the needs of clients in the face of global competition
- We serve as an intermediary to bring access to investors and/or other business partners, either directly or through regular business meetings
- We are open, in the sense of a gateway for finding integrated solutions to the problems encountered by the business community, as well as being open to cooperation and coordination with other strategic partners through business meetings. These meetings are convened in popular forums and business discussions
- We contribute to the development of corporations in Indonesia by engaging various elements of the society, such as business analysts and practitioners, legislators, bureaucracy, and the media. This forum is established as a means of exchange of business information and to facilitate synergistic relationship between all parties
- We have established good professional relationships with the government bureaucracy, community agencies and industry associations
- We are supported by trained professionals who are experienced in handling cases of various matters, providing guidance and consultation to assist clients in the context of dynamically and continuously developing their business



Indra G. Djunadi SST, ME, Ak., CA
President Director IGTAX
Partner T-PLAN

Prior to establishing a Tax Consultant in 2015, Indra served in the Directorate General of Taxes from 1999-2008, and later worked in the Indonesian Central Securities Depository (KSEI) until 2013.

Indra earned an associate degree (D-III) and a bachelor's degree (D-IV) from the State College of Accountancy (STAN) which he attended in 1996-2001, and completed a Master Program in Economics (*Magister Ekonomi*) at the University of Indonesia.



M. Akbar Abadi SST, MM, Ak., BKP
President Commissioner IGTAX
Managing Partner T-PLAN

Prior to becoming a Tax Consultant, Akbar worked for 16 years for the Indonesian Tax Authority (Directorate General of Taxes, the Ministry of Finance) from 1996 to 2013 and held many key positions such as Auditor on Tax Audit Joint Committee between the Directorate General of Taxes & the Directorate General of Customs & Excise, Chief of Service Section, Chief of Audit Section and Chief of Monitoring & Consultation Section in various Tax Offices.

Akbar specializes in representing taxpayers before the DGT in Tax Counseling, Audit, Preliminary Examination and Objection as well as defending taxpayers in Litigation on the Tax Court.

Akbar earned his diploma degree in accounting from the State College of Accountancy (STAN) and his accountant title from the same institution, he later earned his master degree in Management from Padjadjaran University in 2005. In addition to formal educational background, he also possesses professional licenses as follows:

1. Registered Accountant No.D-29.121 – Ministry of Finance, Republic of Indonesia
2. Registered Tax Consultant (KEP-1697/IP.A/PJ/2015)
3. License for Appeal in Tax Court (KEP-704/PP/KH/2015)



Mhd. Ridoan Dalimunte, SE., MA, Ak.
Director IGTAX, Partner T-PLAN

Prior to establishing a Tax Consultant in 2015, Ridoan served in the Directorate General of Taxes for 15 years, from 2000-2015.

Ridoan holds an associate degree (D-III) from the State College of Accountancy (STAN) which he attended in 1997-2000, he went on to earn his bachelor's degree at Mercu Buana University and Master's degree in Fiscal Administration Policies (*Magister Kebijakan Administrasi Fiskal*) at the University of Indonesia. He later completed Accounting Professional Education (*Pendidikan Profesi Akuntan*) at Trisakti University in 2013-2014.



Drs. Axis Pranoto Kusumonegoro, SH
Commissioner IGTAX, Partner T-PLAN

Prior to joining a tax consultant in 2016, Axis was an advocate and tax lawyer working in a law firm, representing clients before the Tax Court up to the present day.

Axis is a Bachelor of Laws (*Sarjana Hukum*) who also holds a bachelor's degree from the Faculty of Social and Political Sciences, University of Indonesia.



Agnes Fera, S.Sos., MAB, MBA, RFA.
Partner IGTAX & T-PLAN

Agnes has more than 20 years of professional experience. In addition to that, she is also a Former Member of PMO for the 35 GW Electricity Program (UP3KN), Ad Hoc Unit for the Minister of Energy and Mineral Resources of the Republic of Indonesia (MEMR RI) with the primary task of debottlenecking the mega program of 35 GW Electricity in Indonesia, within Ministries, Institutions, SoEs, and IPPs. Prior to this, Agnes was one of the key persons within an IPP group in corporate finance team. She was a financial controller and manager for various national and multinational companies in various industries.

Agnes provided management advisory and compliance services to a wide range of national and multinational companies. She is also experienced in cross-border transactions, tax planning and corporate restructuring, including mergers and acquisitions.

Agnes holds an MBA from Aalto University Finland, and a MAB from ITB Indonesia. She earned her bachelor's degree in Business Administration from University of Brawijaya Indonesia. In addition to formal educational background, she also possesses RFA certificate from the International Association of Registered Financial Consultants USA via Indonesia.



Rinaldi Sudjatina, S.H., M.Si.
Partner IGTAX & T-PLAN

Prior to joining a tax consultant, Rinaldi served in the Directorate General of Taxes and headed numerous tax service offices for a considerable part of his term of service, among others, Head of Makassar Selatan Tax Service Office, Head of Purwakarta Tax Service Office, Head of Reduction, Objection and Appeal Section of West Java I Regional Office and Head of Counseling, Service and Public Relations Section of Riau and Riau Islands Regional Office.

Rinaldi is a Bachelor of Laws (*Sarjana Hukum*) from the University of Indonesia, who also holds a master's degree in Administration from the Faculty of Social and Political Sciences, University of Indonesia.



Willing Learned, S.H.
Partner IGTAX & T-PLAN

Willing is an advocate who has been practicing law since 2004. He is experienced in various legal matters, providing services to numerous clients consisting of domestic and foreign companies as well as individuals. The scope of his services include litigation services (civil and criminal cases) and non-litigation services (legal audit, legal due diligence, merger, consolidation, acquisition, licensing, contracts, agreements, and legal issues related to corporate, banking, finance, intellectual property rights, labor and health affairs).

Willing is a Bachelor of Laws (*Sarjana Hukum*) from the University of Indonesia (1999-2003). He is a member of the Indonesian Advocates Association (PERADI) and the Indonesian Receivers and Administrators Association (AKPI).



Muhammad Wahyudi, SE
Tax Manager IGTAX, Partner T-PLAN

Prior to joining a tax consultant in early 2017, Wahyudi served in the Directorate General of Taxes for 20 years.

Wahyudi holds an associate degree (D-III) from the State College of Accountancy (STAN). He earned his bachelor's degree in Accounting from Mercu Buana University.

Our Team

TAX

We provide a set of integrated professional services in the form of administrative and consulting tax services:

TAX COMPLIANCE & CONSULTING SERVICE

Our tax services include the formulation of tax optimization strategies, implementation of innovative taxation management, fulfillment of tax obligations and consultation on tax policies with the purpose of maintaining the company's retained earnings.

The scope of work in the field of taxation can be categorized as follows:

1. Tax Administration Services

Fulfill the tax administrative requirements in accordance with the Law on Taxation General Provisions and Procedures (*KUP Law*).

Which include:

- Application for Taxpayer Identification Number (*NPWP*)
- Taxable Entrepreneur (*PKP*) Confirmation Letter
- Change of Tax Service Office (*KPP*) in relation to the change of domicile or business location
- Tax Exemption Certificate
- Centralized VAT Bookkeeping
- Permit to use English and foreign currency in bookkeeping
- and more

2. Tax Consultation Services

Taxes are involved in nearly all aspects of the business, and tax issues are significant components in the operations of every company. With the ever-increasing complexity and constantly changing tax regulations in Indonesia, as well as the lack of guidelines on the interpretation of Indonesian tax regulations, tax problems are likely to arise.

In such situation, you will need to identify the tax problems and find a way to resolve them. In order to resolve the problems, we will assist you in preparing the tax opinion.

How do we assist you?

You can discuss your tax problems with us, and our Tax Performance Consultant Practice can assist your tax function in dealing with regulatory, technological and globalization challenges by maximizing the effectiveness of your tax function through the implementation of efficient tax processes and software.

We provide guidance and tax consultancy both verbally (under an agreement) or in writing, and offers the right solution in accordance with the provisions of tax laws and related regulations (including copies of the rules).

3. Tax Compliance Services

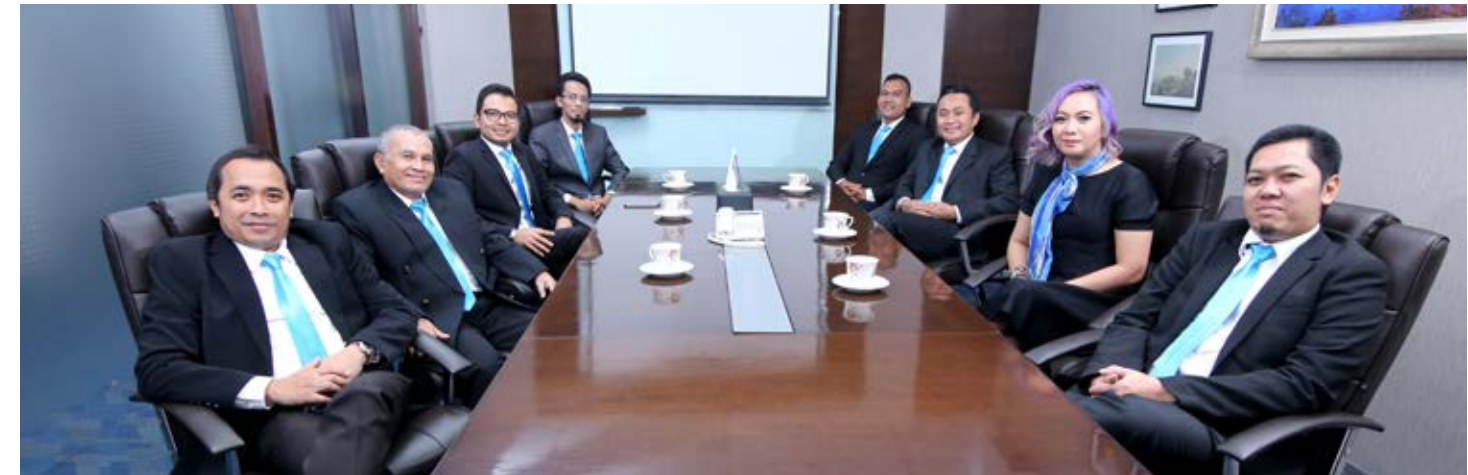
Compliance and reporting represent a great demand on tax and financial functions today. We can assist you in managing your Indonesian tax compliance issues, risks and opportunities, which would allow you to focus more on your business. We have a strong team to provide high quality tax compliance services in a consistent manner.

For better reporting and compliance, we can assist our clients in fulfilling routine reporting obligations as follows:

- Monthly return of Art. 21 withholding tax
- Monthly return of Art. 22 withholding tax
- Monthly return of Art. 23/26 withholding tax
- Monthly return of Art. 4(2) withholding tax
- Monthly Art. 15 Income Tax
- Monthly Art. 25 Income Tax
- Monthly VAT Return
- Annual Tax Refund
- Individual Taxpayer Annual Income Tax Refund (for expatriates, executives and HNWIs)
- Corporate Taxpayer Annual Income Tax Refund.

We provide assistance in preparing and filing periodic Tax Return in accordance with tax regulations. We also assist the clients in fulfilling routine duties in the areas of income tax, value added tax, deduction/collection of tax by a third party, either on annual or monthly basis, with the following scope:

- calculation of tax burden,
- safekeeping of tax documents,
- deposit into the state treasury, and
- tax reporting



A major component of this service is the preparation and review of tax returns, e.g. Employee Annual Income Tax. In addition, we also prepare and/or review employee Periodic Tax Return, Value Added Tax and Withholding Tax Returns.

We also develop information technology and undertake research in the field of taxation to ensure accuracy in the calculation of the minimum tax in the context of fulfillment of tax burden.

4. Tax Planning & Management Services

Providing efficient planning for taxation and tax burden in accordance with prevailing legislations. This service is provided in the form of verbal or written advice, including:

- a. Taxation treatment of certain transactions, mergers, acquisitions and liquidations
- b. Structuring of legal status and tax implications for new investments in Indonesia
- c. Acquisition of rights and tax facilities, such as excess of tax refunds, centralized filing, VAT payable, tax reduction
- d. Revaluation of assets
- e. Submission of completed tax certificates and licenses.

5. Tax Due Diligence Review (General Check)

Reviewing the clients' compliance with their tax obligations and identifying potential problems.

6. Tax Assessment Assistance

Accompanying the client during audit by the tax authorities. Providing explanation for the auditor's findings to obtain result in the form of tax assessment letter (*SKP*), assisting clients in preparing the necessary documents and correspondence with the tax auditor.

7. Tax Audit Assistance

Performing inspection procedures before they are executed by the local tax office. Preparing financial statements by the taxpayer, including verifying the supporting documents in accordance with the provisions of laws and regulations, and providing the necessary explanations and suggestions.

8. Tax Objection Assistance

Accompanying clients in the objection process until completion, including preparing an explanatory objection letter for the tax authorities to obtain verdict in the form of Objection Decision Letter.

9. Tax Appeal Assistance

Accompanying in the clients' appeals process as a tax consultant in the Tax Court, including preparing an appeal letter and rebuttal as well as providing explanation to the judges in order to obtain results in the form of Appeal Decision.

10. Tax Refund/ Restitution

Accompanying taxpayers in the tax refunds they are entitled to, in accordance with the provisions of applicable laws and regulations, in order to obtain results in the form of tax overpayment assessment letter.

11. Tax Exemption and Golden Taxpayer Facility

Accompanying in the process of application for tax exemption certificates. Golden Taxpayers (Compliant Taxpayers) are entitled to receive an exemption decision and appointment letter in accordance with the provisions of applicable laws and regulations.

12. Tax Training

Providing practical and effective in-house training and employee-related learning methods by a team of expert trainers.

13. Tax Litigation

Our experience in tax litigation serves as our strength and competitive advantage to assist you in dealing with disputes in the tax court. Our litigation services consist of the following:

1. Tax Audit
2. Tax Objection
3. Tax Deduction/Tax Exemption
4. Tax Appeal
5. Tax Lawsuit

14. Transfer Pricing Documentation

Transfer Pricing has become a current issue for tax authorities worldwide, since it may be used to shift income and assets from one jurisdiction to another with favorable tax rates. Under such circumstances, the Directorate General of Taxes (DGT) continuously monitors any potential income shifting, particularly in multinational company groups. DGT has set up a special Transfer Pricing unit and will establish certain transfer pricing auditor groups for each Tax Service Office (KPP).

Those with potentially higher risks?

- Companies undertaking significant transactions with primary partners from low-tax jurisdictions, tax haven countries and non-treaty partners.
- Companies with lower economic profits trend compared to the industry trend
- Companies having significant values from related party transactions compared to the respective taxpayers' turnover and operating profits
- Companies incurring commercial losses consistently for five years or more
- Companies paying a significant amount of royalties, particularly if the intellectual property is not legally registered
- Companies with inconsistencies between intercompany contracts, transfer pricing policies and detailed transaction documents such as invoices or customs documents.

Our transfer pricing professionals will assist you in preparing, managing, documenting, reviewing and defending transfer pricing policies and processes, harmonizing them with your business strategy. Our talented personnel will work with you in formulating proactive, pragmatic and integrated strategies for dealing with current tax and business risks and helping your business to achieve its potentials.



How do we assist you:

- Development of strategies and policies
- Optimization of governmental and decision-making processes to assist in:
 - o Performing coordination throughout the organization
 - o Monitoring the transfer pricing history
 - o Minimizing the impacts of year-end adjustments
 - o Global or regional assistance to support the transition towards new documentation requirements
 - o Global transfer pricing controversies and risk management

Assessment of the risks of controversy, correction or mitigation as a result of documentation requirements

15. International Tax Planning

Multinational Enterprises (MNEs) are faced with the challenges in managing a competitive business in the global economy and to survive any global crisis, while maintaining the focus on their compliance with the increasing regulatory requirements. We assist corporations in managing the complexity of the double taxation system and supranational regulations worldwide.

We can assist you in managing International Corporate Taxes in the following fields:

- Efficient tax planning according to the company's location
- Planning for the location or relocation of intangible assets, functions and risks
- Planning for tax-efficient supply chain network such as in finding limited distributors, limited producers, provision of contract services, etc.
- Tax consulting service agreements
- Tax planning for controlled foreign companies
- Organizing cross border cost-efficient taxes.

CUSTOMS

With the growing scope and operations of businesses, especially in meeting the needs of both domestic and international markets in customs-related affairs, and in line with the basic needs for decision making by corporate executives, we and our customs experts have developed services which are useful to directors as a basis for planning and evaluating the company's performance, particularly the swift and precise performance in the field of importation and exportation.

In order to realize our commitment to the development of the business world, we create a unified customs service in order to offer an effective solution for our clients.

In implementing this work, the Customs Division is responsible for a series of activities including:

- a. Bridging operations with third-party companies, e.g. Customs Services Management Companies (PPJK)
- b. Recording and maintenance of administrative control of KITE (Import Facility for Export Purpose) and/or other customs facilities such as BMDTP (Government-Borne Import Duty) facility, importation exemption, refund of all state levies on import
- c. Research on the implementation of the goods classification system and the customs value.

For customs purposes, we also conduct research and analysis on the fulfillment of the customs rights and obligations by clients within a certain period, as well as designing and identifying potential customs expenses and the opportunity to improve the effectiveness of export and import activities.

This plan can be used as an early preparation for dealing with the possibility of customs clearance. Companies need to anticipate this by reconstructing the books and supporting documents by considering the customs provisions. This readiness can minimize errors and sanctions under the Customs Act.

The Customs Division provides the following services:

- Procedures for importation and exportation activities
- Operational Control Line; Red, Yellow and Green
- Customs audit either periodic, regular or occasional
- Implementation of KITE (Import Facility for Export Purpose) and/or other customs facilities
- Customs appeal assistance.





ACCOUNTING SERVICES

ACCOUNTING

The increasing complexity of business accounting requires a fundamental instrument for decision making by corporate executives.

In line with the needs of clients in the areas of financial data and information, we have developed useful accounting services for directors as a basis for planning and evaluating the company's performance, for taxation purpose, as well as for administrative preparation in the context of partnership banking, joint ventures, mergers and acquisitions.

In order to realize the commitment to the development of the business world, we create integrated accounting services to provide effective solutions for companies with the latest computerized programs specifically designed to accommodate the following issues:

- Tax purposes
- Improvement of business performance
- Basis of banking partnership/business

Through the aforementioned endeavors, our Accounting Division is responsible for a series of activities, including:

- Evidence of cash and bank inventory
- Recording to the journal
- Research on non-cash and bank transactions, such as depreciation of fixed assets, accrued expenses and prepaid expenses

By utilizing this service pack, the client can cut administrative costs and reduce clerical work of the company. Practical experience so far reveals that as a result of competitive and moderate prices, clients are able to enjoy services with widespread benefits.

For tax purposes, we undertake research and analyze the fulfillment of rights and obligations of the client within a specific period.

This is designed in order to identify potential tax burdens and opportunities to improve tax effectiveness.

This plan can be used as an early preparation to deal with the possibility of tax audits. Companies need to anticipate this by reconstructing the books and supporting documents by considering tax regulations. This readiness can minimize errors and taxation penalties.

The Accounting Division provides the following services:

- Accounting compilation
- Financial report
- Accounting system
- Due diligence
- Auditing
- Feasibility study
- Training



General Bookkeeping

Prepare ledger (general ledger) of business transactions on Accrual Basis or Cash Basis in accordance with the principle of obedience, consistent and prevalent, up to the balance sheet period.



Accounting Assistance and Supervision

Provide supervision and assistance in the field of accounting in accordance with Indonesian Financial Accounting Standards.



Accounting and Administration System

Compile system administration and accounting procedures according to the type of business and management policies to be applied by the company.



Financial Audit

Prepare a company's financial statements in accordance with Financial Audit Standards in a transaction period independent of the accountant's opinion.



MANAGEMENT

OUR SOLUTIONS

Talent Supply Chain Management

Our Talent Supply Chain Management (TSCM) approach allows organizations to source, engage and manage talent more efficiently, and to achieve strategic business goals by providing a holistic strategy across all labor categories.

Recruitment Process Outsourcing

Our RPO solutions to source highly qualified full-time employees more quickly, while minimizing operational complexity, cost and risk for a strategic advantage.

Business Process Outsourcing

Our managed solutions are custom-designed to maximize labor and process efficiencies, stabilize work outcomes and optimize business results.

Career Transition & Executive Coaching

We help professionals at all levels negotiate successful career moves and provide coaching to help leaders improve team productivity and performance.

Managed Service Provider

Our MSP solutions provide organizations the insight and ability to manage ever-changing external talent needs, including contingent labor, service providers, independent contractors, and payroll providers.

Talent Supply Chain Advisory Services

We take a holistic approach to evaluating your company's goals and business priorities, as well as the internal and external market factors affecting your industry. This enables us to align your workforce planning activities with your business strategy and to create greater workforce insight.

Executive Search

We specialize in 'C' level searches, helping clients source top candidates from around the world and retaining those who can best support the strategic direction and growth of their organization.

- We build the strategic capabilities, analytics, and workforce planning you need to succeed
- We take a holistic look at your goals and business priorities, as well as the internal and external market factors currently affecting your industry, and offer fresh insights that jump-start critical conversations
- We create custom research and analytics tools that support better decision making
- We provide governance, oversight, and performance control of existing workforce programs, as well as new innovative talent attraction and engagement strategies

Our advisory services include:

- Specialized Career Events
- Employer Branding
- Candidate Experience Measurement
- Talent Community Management
- Program Structure and Governance
- Market Performance Management
- Program Performance Management
- Change Leadership
- Strategic Workforce Planning
- Process Optimization
- Business Case Development
- Talent Strategy Alignment

LEGAL



Our legal outsourcing services incorporate E-Discovery and Document Review, Legal Research and Drafting, Contract Management and Review, Litigation Support Services, Title Search Service, Paralegal Services, Legal Coding, Deposition Summary, Legal Data Entry and much more.

Our incredibly cost-effective solutions assure over 65% cost savings and enable our clients to expand their internal capacity and retain superior quality at the same time.

Legal Research Services

- Litigation and non-litigation research
- Statutory research
- Multi-jurisdictional surveys
- Case law research
- Foreign law research
- Regulatory/compliance law research
- Legislation research
- LexisNexis/Westlaw research
- Legal research of secondary sources
- Jury verdict and settlement research
- Second opinion

Legal Writing Services

- Motions
- Appellate Briefs
- Trial Briefs
- Legal Memoranda
- Complaints
- Pleadings
- Discovery Requests and Responses
- Legal Document Review
- Petitions
- Arbitration Letters, Settlement Letters, and so on

Contract Management and Review

- Assisting with drafting standard contracts
- Creating and managing databases and repositories
- Contract reviewing as per standard position and map deviations
- Analyzing contracts for specific compliance or other requirements
- Redlining and negotiating agreements as per standard position
- Capturing, abstraction and summarization of key information

E-Discovery and Document Review

- Reviewing documents & identifying whether they are responsive or non-responsive to the case
- Reviewing the documents & determining whether they are confidential, privileged and key or hot
- Document coding
- Identifying privileged documents which can be held up for production or redacted for information
- Identifying of documents for deposition preparation & production
- Maintaining documents in particular folders according to subject, issues & parties

Litigation Support Services

- Document Management Services
- Document Review Services – Responsiveness, Privilege and Specifications
- e-discovery
- Deposition Summaries and analysis
- Case Summaries
- Drafting of motions and memos
- Summarization of records
- Proofreading

Paralegal Services

- E-Discovery and Document review
- Legal coding
- Title search
- Legal data entry
- Deposition summary
- Medical summary
- Legal Billing
- Contract abstraction or extraction
- Medical record requests letters
- Settlement demand letters
- Legal editorial and publishing services
- Proofreading

Accounting for Law Firms

- Bookkeeping services
- Accounts payable
- Accounts receivable
- Bank account reconciliation
- Financial reporting
- Payroll processing
- Tax preparation services

TRAINING

In addition to our primary services, we also provide various training related to such services, namely in the fields of Tax, Customs, Accounting, Management and Legal. This is an actualization of our commitment to give what we have gratefully achieved professionally, back to the community, which also serves as a transfer of knowledge in the context of human resources enhancement.

The training can take the form of in-house training, regular training programs, intensive courses and seminars. The arrangement of our training programs may also be adapted to the customized needs of the business community, ensuring an on-target quality presentation which achieves the training objectives satisfactorily.



OUR CLIENTS

Throughout the years, we have earned the trust of numerous companies which engage in various fields. In a nutshell, the profile of our clients is as follows:

1. Government companies engaged in concrete construction and property development, vehicles and property lease, insurance, toll road operator and energy
2. Companies listed on the stock exchange engaged in financing, lifestyle retailer, insurance, textile, automotive, mining, securities, banks, investment, media, manufacturing and medicine
3. Domestic companies engaged in mining, insurance and insurance broker, financing and banks, textile, construction, property development, real estate, artist management, mining, manufacturing, chemical, telecommunication station management, human resource management, public transportation, private air transportation and charter service, food, energy and electronic
4. Foreign investment companies engaged in textile, garment, mining, electrical, software development, computer, steel, automobile spare parts, industrial pipe parts, medical devices, car, chemical, plastic, wheat flour, energy, e-commerce and food
5. Expatriates in their respective status as employees and entrepreneurs
6. Indonesian nationals in their respective status as employees, government officials, politicians, artists and entrepreneurs

