

On the Implementation of *NIK* as *NPWP*, 6-Digit *NPWP* and *NITKU* in Tax Services



10th Edition

10/2/2024

As we all know, since July 2024, the Population Identification Number (NIK) that has been matched with the Taxpayer Identification Number (NPWP), and the new 16-digit NPWP, and NITKU can already be used in several tax administration services at the Directorate General of Taxes (DGT). To find out how things are progressing, check out our discussion below.



digit *NPWP* for Non-Resident Individual Taxpayers, Corporate Taxpayers and Government Institution Taxpayers, in administrative services organized by the DGT and Other Parties, and both Head and Branch Taxpayers shall also be given a Business Activity Identity Number (*NITKU*) with a 22-digit format. The Branch office's *NITKU* shall be used as an identity of the place of business activities of taxpayers that are separate from their residence or domicile (Head Office).

The format of *NIK* as *NPWP*, 16-digit *NPWP*, and *NITKU* shall be as follows:

For Corporate Taxpayers and Non-Resident Individual Taxpayers:

- The Head Office's 16-digit *NPWP* shall correspond to its 15-digit *NPWP* plus one preceding 0, and the Head Office's *NITKU* shall correspond to its 16-digit *NPWP* plus six trailing 0s
- The Branch office's 16-digit *NPWP* shall be the same as the Head Office's 16-digit *NPWP*, and the Branch office's *NITKU* shall be the same as the Head Office's *NITKU* with the numbers in the last digits following the sequence

Pursuant to the implementation of:

a. Regulation of the Minister of Finance (PMK) Number 112/PMK.03/2022 concerning *NPWP* for Individual Taxpayers, Corporate Taxpayers, and Government Institution Taxpayers, as amended by PMK No. 136 of 2023,

b. Regulation of the Director General of Taxes No. PER-6/PJ/2024 on The Use of *NIK* as *NPWP*, 16 (sixteen) Digit Format *NPWP*, and *NITKU* in Tax Administration Services,

the following provisions shall apply:

1. As of July 1, 2024:

a. *NIK* as *NPWP* shall be used for Resident Individual Taxpayers, and 16-



For Resident Individual taxpayers:

- The Head Office's 16-digit *NPWP* shall be the same as its *NIK*, and the Head Office's *NITKU* shall correspond to its *NIK* as *NPWP* plus six trailing 0s
- The Branch office's 16-digit *NPWP* shall be the same as the Head Office's *NIK* as *NPWP*, and the Branch office's *NITKU* shall be the same as the Head Office's *NITKU* with the numbers in the last digits following the sequence

b. Other Parties use *NIK* as *NPWP* and 16-digit *NPWP* in their administrative services that require *NPWP*. The services shall include government fund disbursement, export and import, banking and other financial sectors, business entity establishment and business licensing, government administration other than those organized by the DGT, and other services.

2. However, in order to provide legal certainty and ease of service, as well as sufficient time in preparing the administrative system, the following policies are stipulated:

a. In DGT's administrative services.

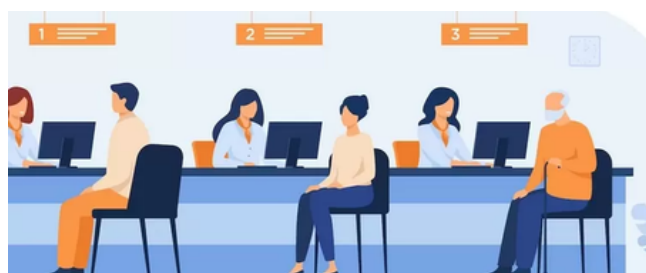
1) *NIK* as *NPWP* or 16-digit *NPWP* and *NITKU* can be used gradually. The list



of the DGT's tax services that already accommodate the use of 16-digit *NPWP* and *NITKU* will be added through periodic announcements, such as the following:

a) Press Release Number SP-21/2024 dated July 1, 2024 on the Launch of Taxation Services Based on *NIK* as *NPWP*, 16-Digit *NPWP*, and *NITKU*, informs about 7 (seven) administrative services of the DGT that can be accessed by using 16-digit *NPWP* and *NITKU*, in addition to 15-digit *NPWP*, namely as follows:

- taxpayer registration / e-Registration (ereg.pajak.go.id)
- taxpayer profile account on *DJP* Online (account.pajak.go.id)
- taxpayer status confirmation / *KSWP* (infokswp.pajak.go.id)
- issuance of withholding slip and filing of Periodic Income Tax Returns of Article 21/26 / e-Bupot 21/26 (ebupot2126.pajak.go.id)
- issuance of withholding slip and filing of Periodic Unified Income Tax Returns / e-Bupot Unifikasi (unifikasi.pajak.go.id)
- issuance of withholding slip and filing of Periodic Income Tax Returns of Article 21/26 and Unified Income Tax for government institutions / e-Bupot Instansi Pemerintah (ebupotip.pajak.go.id)
- submission of objection / e-Objection (eobjection.pajak.go.id)



b) On July 12, 2024, an Announcement (Number PENG-18/PJ.09/2024) was made regarding the Renewal of the List of Tax Services Based on 16-Digit NPWP, NITKU, and 15-Digit NPWP, to a total of 21 (twenty-one) services with the following additional services:

- NPWP 16 Portal (portalnpwp.pajak.go.id)
- E-Filing (efiling.pajak.go.id)
- Confirmation Home (rumahkonfirmasi.pajak.go.id)
- E-PHTB on DJP Online (ephtb.pajak.go.id)
- E-PBK (epbk.pajak.go.id)
- E-SKD (eskd.pajak.go.id)
- E-SKTD (sktd.pajak.go.id)
- E-Reporting of Investments and Dividends (ereportinginvestasi.pajak.go.id)
- E-PHTB for Notaries (ephtbnotarisppat.pajak.go.id)
- E-Reporting of PPS (ereportingpps.pajak.go.id)



- E-SPOP (pbb.pajak.go.id)
- E-Reporting of Incentives (ereportingfasilitas.pajak.go.id)
- Incentive Facility (fasilitasinsentif.pajak.go.id)
- Extension of Annual Tax Return (perpanjanganstpt.pajak.go.id)

c) Then on July 19, 2024, an Announcement (Number PENG-23/PJ.09/2024) was made regarding the Second Update of the List of Tax Services Based on 16-Digit NPWP, NITKU, and 15-Digit NPWP, with the addition of 7 (seven) services, namely:



- API Service of External E-Faktur (Antarmuka Pemrograman Aplikasi/API)
- External PMSE (digitaltax.pajak.go.id)
- E-Faktur for Web and Dekstop (web-efaktur.pajak.go.id)
- VAT Periodic Return (SPT Masa PPN) 1107 PUT (spt1107put.pajak.go.id)
- Portal for Registration and Monitoring of PJAP E-Faktur (h2h-efaktur.pajak.go.id/evat-portal/login)
- PJAP Faktur Service (API)
- E-Nofa (efaktur.pajak.go.id)

d) Furthermore, on August 2, 2024, an Announcement (Number PENG-24/PJ.09/2024) was made regarding the Third Update of the List of Tax Services Based on 16-Digit NPWP, NITKU, dan 15-Digit NPWP, with the additional 9 (nine) services, among others:

- Specialized Capital VAT Refund (vatrefund.pajak.go.id)
- Individual e-Form and Corporate e-Form (eform-web.pajak.go.id)
- Final PPS Periodic Tax Return (sptfinalpps.pajak.go.id)
- Main Dealer Investment Reporting (pidu.pajak.go.id)
- PJAP Service of PMSE Report (API)
- PJAP e-Filing (API)



- Internet Web Billing (sse2.pajak.go.id)
- Depreciation and Amortization (penyusutanamortisasi.pajak.go.id)
- Reporting of Stamp Duty Tax Return (SPT Bea Meterai) (sptbeameterai.pajak.go.id)

2). The services that have been publicized as accessible by using 16-digit NPWP and NITKU, can still be accessed with a 15-digit NPWP (old format), this is because all of the taxation administrative services must still be utilized by the taxpayers, hence the full use of the new NPWP format cannot be implemented immediately at once.

Similarly, for tax decisions, decrees, forms, and documents, they will also be gradually adjusted by including 15-digit NPWP and NIK as NPWP or 16-digit NPWP along with NITKU. Tax decisions, decrees, forms, and documents issued since July 1, 2024 by only including the 15-digit NPWP, shall have equal legal force.



3) With the 15-digit NPWP still in use, then for new taxpayers (who register themselves or are given a NPWP by position), in addition to activating their NIK as NPWP or being given a 16-digit NPWP and given a NITKU, they would also still get a 15-digit NPWP, including a Branch office's NPWP. For Branch offices, the NIK as NPWP or 16-digit NPWP shall be the same as the Head office.

b. In Other Parties' administrative services.

In the event that the Other Party's administrative system is not ready to use 16-digit NPWP, time shall be given to adjust the system for using NIK as NPWP and 16-digit NPWP, and Other Parties may use 15-digit NPWP in administrative services that require the inclusion of NPWP, until December 31, 2024.

Hence this is our discussion on the implementation of NIK as NPWP, 16-digit NPWP, and NITKU in tax-related administrative services, we hope that it would be useful for the implementation of Indonesian tax-related matters.