Supervision of Taxpayers' Compliance [*SP2DK, Imbauan,* Reprimand] (*PMK* 111/2025)

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*The Ministry of Finance has issued Minister of Finance Regulation (*PMK*) Number 111 of 2025 concerning Taxpayer Compliance Supervision. This regulation serves as a new legal basis that is comprehensive and further provides legal certainty for the implementation of supervision by the Directorate General of Taxes (DGT) on taxpayers for the fulfillment of their tax obligations in the self-assessment system, as a development process to encourage voluntary compliance.*

PMK 111/2025 emphasizes that supervision by the DGT is carried out based on the results of research on the data and/or information that it possesses, on the types of taxes administered by the DGT in accordance with the provisions of the laws, such as: Income Tax (*PPh*), Value Added Tax (*PPN*), Sales Tax on Luxury Goods (*PPnBM*), Land and Building Tax (*PBB*), Stamp Duty (*Bea Meterai*), etc. The scope of supervision is divided into three, namely: Supervision of Registered Taxpayers, Supervision of Unregistered Taxpayers, and Regional Supervision.

A. Aspects Monitored in the Supervision

1. On Registered Taxpayers

Includes the fulfillment of obligations such as: reporting of business places of activity for the acquisition of Business Place of Activity Identity Number (*NITKU*); business reporting for the stipulation of Taxable Entrepreneur (*PKP*); registration of *PBB* objects on plantations, forestry, oil and gas mining, geothermal mining, mineral and coal mining, and other sectors (*P5L*); reporting of *PBB* tax object notification letter (*SPOP*); filing of Tax Returns (*SPT*); payment and/or deposit of taxes, withholding and/or collection of taxes, bookkeeping or recording, etc.

2. On Unregistered Taxpayers

Includes the fulfillment of obligations such as: registration for the acquisition of a Taxpayer Identification Number (*NPWP*) or activation of Population Identification Number (*NIK*) as *NPWP*, reporting of the place of business activity for the acquisition of *NITKU*, business reporting for the inauguration of *PKP*, registration of *PBB* objects on *P5L*, payment and/or deposit of taxes, withholding and/or collection of taxes, filing tax returns, etc.

2. On the Regions

In the form of supervision of taxpayers' economic activities and their identification in each work area.

B. Procedures for Supervisory Activities

1. Request for Clarification of Data and/or Information (*P2DK*)

P2DK as a supervisory activity is carried out on **Registered** and **Unregistered Taxpayers**. For unregistered taxpayers, supervision is carried out on the fulfillment of tax obligations since the rise of the obligation in accordance with regulatory provisions.

a. The DGT **issues** a *P2DK* letter/***SP2DK*** submitted through the Taxpayer's Account and/or:

1) The email registered in the DGT system and/or Facsimile with proof of

delivery (for Registered Taxpayers),
2) Postal or expedition/courier services with proof of delivery,
3) Directly to the taxpayer, representative, proxy, employee, or adult family member of the taxpayer, by drawing up the minutes thereof.

b. The taxpayer shall **respond** by fulfilling and/or providing clarification of the tax obligations in the *SP2DK*. A clarification accompanied by evidence and/or supporting documents if the taxpayer disagrees with the data and/or information contained.

The response must be submitted by **no later than 14 days** as from the earliest date of issuance or submission of *SP2DK*. Clarification may be provided through the Taxpayer's Account if a channel is available, the Email listed in the *SP2DK* for Unregistered Taxpayers, postal or expedition/courier services to the Tax Service Office (*KPP*) which issued the *SP2DK*, along with proof of delivery, directly to the *KPP*, or during the visit.

The response submission time can be **extended for a maximum of 7 days** by submitting a **written notification** that must be received by the *KPP* **before the end of** the 14-day deadline, which may be sent through the Taxpayer's Account if the channel is available, postal or expedition/courier services to the *KPP* which issued the *SP2DK*, or directly to the *KPP*.

Response may be submitted more than 1 (one) time by taking into account the period of submission or extension. In addition to response, **unregistered taxpayers** can also submit data and/or information other than those mentioned in the *SP2DK*, and/or fulfill the tax obligations in accordance with regulatory provisions.

c. The DGT shall **examine** the taxpayer's response and based on the results:

1) Shall draw up the **minutes** of implementation of *P2DK* for **Registered Taxpayers** or shall issue a **notice** of examination/supervision results for **Unregistered Taxpayers**, if the response is **appropriate**, or
2) if the response is **not appropriate** or the taxpayer **does not respond** according to the provisions on time period (or there is **additional data** and/or information related to the **Registered Taxpayer**); The DGT may conduct a **visit** (and/or **discussion** with the **Registered Taxpayer**).

Based on the results of the **visit**, data and/or information from **unregistered taxpayers** and/or information possessed/obtained, the DGT shall issue a **notice** of results of examination/supervision. The DGT may state if there is any **indication of tax obligations** that still need to be fulfilled or taxes that should be paid, deducted, collected, deposited, and reported by the taxpayer; the amount of which can be stated (to be **discussed** with the taxpayer) or not (to draw up the **minutes** of implementation of *P2DK*).

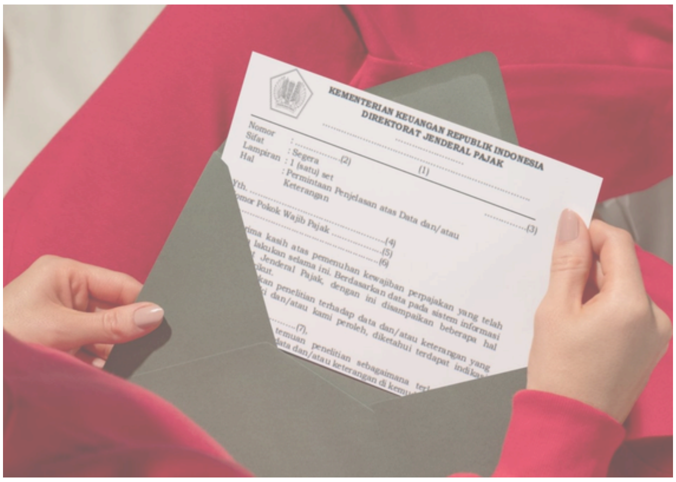
The DGT shall invite the taxpayer for discussion by issuing an **invitation letter**. The discussion can be conducted directly or via video conference. For the calculation of the amount of tax payable and other information, the taxpayer can provide **response in the discussion** accompanied with evidence and/or supporting documents. If the taxpayer is not present, the discussion shall be deemed to have been conducted and the tax obligations that still need to be fulfilled shall be calculated by the Director General of Taxes. Based on the results of the discussion, **minutes** of implementation of *P2DK* shall be drawn up.

d. The results of *P2DK* activities on **Registered Taxpayers** may be in the form of proposal for the closure of *P2DK* activities (with the issuance of a notice of progress of implementation of *P2DK*), and/or:

1) based upon official position for: data changes, deregistration of *NPWP*, stipulation or revocation of *PKP*, registration or changes in data or revocation of registration of *PBB* objects, changes in status, correction or cancellation of legal products;
2) changes in the administration of tax services and/or facilities; revocation of Stamp Duty collector; restrictions or blocking of certain public services; valuation for taxation purposes; the implementation of observation and/or intelligence activities; examination; initial evidence examination.

The results of *P2DK* activities on **Unregistered Taxpayers** may be in the form of proposals for:

1) *P2DK* activities not to be followed up, if the taxpayer: could not be found, has passed away and has not left an undivided inheritance, becomes a foreign tax subject, does not meet the subjective and objective requirements as a taxpayer, does not have any indication of obligations, or has fulfilled the tax obligations;
2) based upon official position for: the provision of *NPWP* for eligible taxpayers who have not registered or have not activated the *NIK* as *NPWP*, the provision of *NITKU* for taxpayers who have not reported the place of business activity, stipulation of *PKP*, registration of *PBB* objects; and/or
3) restrictions or blocking of certain public services; examination; development and



analysis of information, data, reports and complaints, if the taxpayers have indications of tax crimes.

2. Provision of Appeal

The provision of appeal as a supervisory activity is carried out on **Registered Taxpayers**.

a. The DGT **issues** a ***Surat Imbauan*** (Appeal Letter) which is provided as in the provision of *SP2DK*, for the fulfillment of tax obligations which include:
stipulation of *PKP*; payment and/or deposit of taxes; tax reporting; tax installments for the current tax year that must be self-paid by the taxpayer; tax services and/or facilities received/possessed by taxpayers; and obligations and/or formal tax provisions in accordance with the regulations.

b. Taxpayers shall **respond** by fulfilling and/or submitting a clarification of the tax obligations listed in the *Surat Imbauan*/Appeal Letter.

Response shall be submitted by **no later than 14 days** as from the date of issuance or provision of the Appeal Letter, clarification may be submitted as in the submission of *SP2DK* response clarification. Response may be submitted more than 1 (one) time by taking into account the submission period.

c. The DGT shall **examines** the taxpayer's response and then based on the results, or in the event that the taxpayer does not respond, may conduct **discussions** with the taxpayer, **visits**, and/or activities in accordance with the tax provisions.

The discussion and drawing up the minutes of implementation of the provision of appeal shall be carried out in accordance with the provisions as in *P2DK* with the necessary adjustments.

d. The results of the appeal provision activity may be in the form of proposals for the closure of the appeal provision activity, and/or:

1) based upon official position for: data changes, deregistration of *NPWP*, Taxable Entrepreneur stipulation, registration or data changes or revocation of *PBB* object registration, status changes;
2) determination of the value of tax installments in the current tax year that must be self-paid; changes in the administration of tax services and/or facilities; revocation of Stamp Duty collector; restriction or blocking of certain public services.

3. Reprimand

The provision of reprimand as a supervisory activity is carried out on **Registered Taxpayers**.

a. The DGT **issues** a **Letter of Reprimand**, which shall be provided as in the provision of *SP2DK* and Appeal Letters, for the fulfillment of tax obligations which include: submission of tax returnsthat do not comply with the deadline provisions, and the implementation of the provisions of tax regulations.

b. The Reprimand Letter can be followed up by conducting **discussions** with the taxpayer, **visits**, and/or activities in accordance with the tax provisions.

The discussion and drawing up the minutes of implementation of reprimand shall be carried out in accordance with the provisions as in *P2DK* and the provision of appeals with the necessary adjustments.

4. Regional Supervision

a. This supervision activity is carried out by the DGT by collecting **economic data** in the work area, on taxpayers who are administered in the work unit of the officer concerned and in other work units.

b. The method of data collection to obtain tax data and/or information may be in the form of:

1) Surveillance or observation of economic activities,
2) Interviews with the taxpayer concerned or other related parties,
3) Field geotagging on fields, parcels, units, or locations, and/or
4) Taking pictures of objects and environments that show economic activity and/or assets on location.

c. The results of regional supervision activities may be in the form of proposals for:

1) addition and update of databases; changes in the administration of tax services and/or facilities; supervision activities of Registered Taxpayers or Unregistered Taxpayers; and/or
2) based upon official position for: provision of *NPWP*, changes in data, stipulation of *PKP*, registration and/or

changes in the data of *PBB* objects, changes in status.

C. DGT Supervision Officer Procedures

The implementation of supervision is assigned by the Head of Tax Office to the Account Representative (AR) and/or other employees of the DGT, based on a supervision order that can be renewed if there is a change of officer. In supervisory activities, DGT officers shall carry out:

a. drawing up the minutes of provision of *P2DK* letters, appeals, or reprimands;

b. discussion with the taxpayers in *P2DK*, provision of appeals, or giving reprimands;

c. visits in *P2DK*, provision of appeals, or giving reprimands;

d. drawing up the minutes of implementation of *P2DK*, providing appeals, or giving reprimands;

e. proposals on the results of *P2DK* activities or submission of appeals; and

f. collection of economic data and proposals on the results of regional supervision activities.

During a visit or discussion, or an interview in a data collection activity:

a. the **employee identification** and **supervision order** must be shown by the DGT officers, and taxpayers shall have the right to request them to be shown; and

b. **explanations** related to the supervision activities carried out must be provided, and the taxpayers shall have the right to request them from the DGT officers.

PMK 111/2025 reflects the DGT's commitment to improving compliance through a structured and development-oriented approach to supervision, in a transparent or data-driven and documented manner. It is important to understand these rules so that taxpayers can correspond and interact with tax authorities cooperatively and proactively, in order to avoid the risk of administrative sanctions and to create effective voluntary compliance.

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