

<p>Information on Tax Identification Numbers</p>

Section I – TIN Description

Tax Identification Number (TIN) is known in Indonesia as *Nomor Pokok Wajib Pajak* (NPWP), with details as follows:

- A. NPWP is the number given to taxpayer used as a personal identification or identity of the taxpayer in exercising tax rights and in performing tax obligations.
- B. NPWP is given to eligible taxpayer who has fulfilled the subjective and objective requirement as stipulated in tax laws and regulations.
- C. Since 14 July 2022:
 1. individual taxpayer who is an Indonesian resident shall use the national identity number (Nomor Induk Kependudukan/NIK); and
 2. individual taxpayer who is not an Indonesian resident, corporate taxpayer and government agency taxpayer shall use a sixteen-digit NPWP issued by Directorate General of Taxes;as their NPWP.

Automatic issuance of TINs to all residents for tax purposes:

Individuals: yes **no**

Entities (as defined by the CRS): **yes** **no**

TINs are not automatically issued. Individuals and entities are obliged to register themselves as taxpayers once they have fulfilled the subjective and objective requirements in accordance with Article 2 paragraph (1) of General Provision and Tax Procedure Law (GPTPL).

A married woman uses her husband's NPWP to exercise her tax rights and to perform her tax obligations. However, a married woman can be subject to tax separately from her husband if she:

1. is living separately based on a judge's decision;
2. requested in writing based on an income and assets separation agreement; or
3. intends to exercise her own tax rights and obligations.

Director General of Taxes has the authority to issue NPWP on an ex-officio basis to taxpayers who have fulfilled the subjective and objective requirements but failed to fulfill the abovementioned self-registration obligation, as stipulated in Article 2 paragraph (4) of GPTPL.

References:

- ❑ General Provision and Tax Procedure Law (GPTPL) (Law Number 6 Year 1983 as lastly amended by Law Number 7 Year 2021)

<https://pajak.go.id/sites/default/files/2021-12/SDSN%20UU%20HPP%204.0.pdf>

Section II – TIN Structure

For Individual Taxpayer who is an Indonesian Resident

- Starting from 14 July 2022, the NPWP structure comprises of 16-digit numerals only.
- The 16-digit NPWP is the individual taxpayer's national identity number (Nomor Induk Kependudukan/NIK) issued by the Government of the Republic of Indonesia.
- The previous 15-digit NPWP format is valid until 31 December 2023.

For Individual Taxpayer who is not an Indonesian Resident, Corporate Taxpayer and Government Agency Taxpayer

- Starting from 14 July 2022, the NPWP structure comprises of 16-digit numerals only.
- The 16-digit NPWP is a unique set of numbers issued by the Directorate General of Taxes.
- For those registered before 14 July 2022, the 16-digit NPWP is "0" (zero) followed by the previous 15-digit NPWP format.

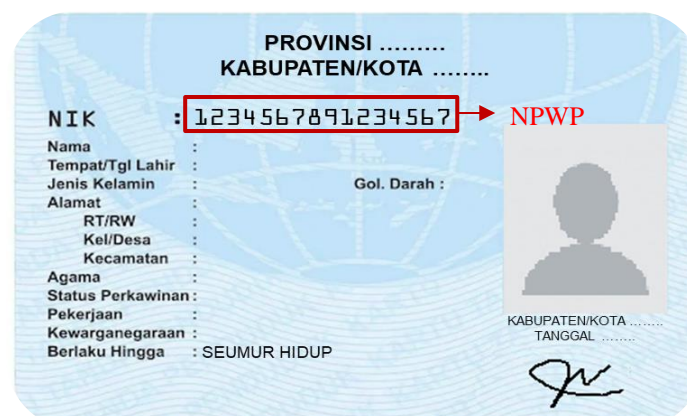
For Branch-Status Taxpayer

- Starting from 14 July 2022, the NPWP structure comprises of numerals only.
- The NPWP is the Place of Business Identity Number (Nomor Identitas Tempat Kegiatan Usaha/NITKU) issued by the Directorate General of Taxes.
- The previous 15-digit NPWP format is valid until 31 December 2023.

Section III – Where to find TINs?

For Individual Taxpayer who is an Indonesian Resident

National identity number can be found in the National Identity Card with an example as shown below



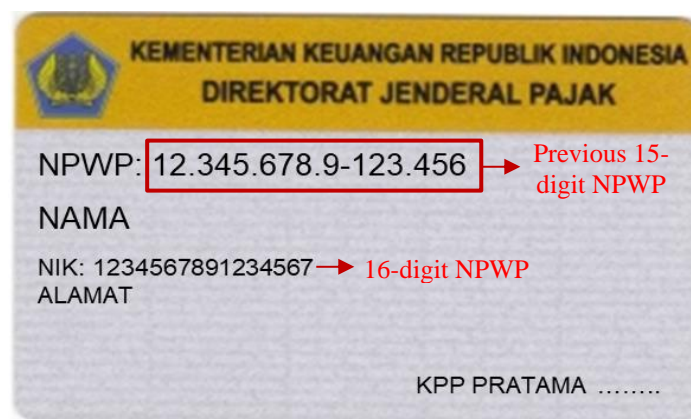
Front View



Back View

The previous 15-digit NPWP can be found in the NPWP card or the e-NPWP card with an example as shown below

- Old version



Front View



Back View

- New version



Front View



Back View

For Individual Taxpayer who is not an Indonesian Resident, Corporate Taxpayer and Government Agency Taxpayer

NPWP can be found in the NPWP card or the e-NPWP card with an example as shown above

For Branch-Status Taxpayer

The place of business identity number (Nomor Identitas Tempat Kegiatan Usaha/NITKU) and the previous 15-digit NPWP can be found in the NPWP card or the e-NPWP card, with an example as shown below



Front View



Back View

Section IV – TIN information on the domestic website

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

<https://pajak.go.id/index.php/en/requirements-individual-taxpayer-identification-number-tin-registration>

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

<https://pajak.go.id/en/requirements-taxpayer-identification-number-tin-registration>

References:

- ❑ Minister of Finance Regulation Number 112/PMK.03/2022 concerning Taxpayer Identification Number for Individual Taxpayer, Corporate Taxpayer and Government Agency Taxpayer

(<https://pajak.go.id/id/peraturan/nomor-pokok-wajib-pajak-bagi-wajib-pajak-orang-pribadi-wajib-pajak-badan-dan-wajib-pajak>)

- ❑ Minister of Finance Regulation Number 147/PMK.03/2017 concerning Procedures for Taxpayer Registration and Deregistration and Taxable Entrepreneur Confirmation and Revocation of Confirmation

< <https://pajak.go.id/id/peraturan/tata-cara-pendaftaran-wajib-pajak-dan-penghapusan-nomor->

[pokok-wajib-pajak-serta](#) >

Section V – Contact point for further information

Competent Authority for Exchange of Information:

Name & Position:

Mr. Mekar Satria Utama

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Directorate General of Taxes

Ministry of Finance of the Republic of Indonesia

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CRS by Jurisdiction – implementation texts
Primary legislation
<p>Link:</p> <p>https://pajak.go.id/sites/default/files/2019-03/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</p>
Secondary legislation
<p>Link:</p> <p>https://pajak.go.id/sites/default/files/2019-07/70_PMK.03_2017.pdf</p> <p>https://pajak.go.id/sites/default/files/2019-07/73_PMK.03_2017.pdf</p> <p>https://pajak.go.id/sites/default/files/2019-03/19_PMK.03_2018Per.pdf</p>
Guidance
<p>Link:</p> <p>https://pajak.go.id/eoi</p>
List of low risk non-reporting FIs and excluded accounts
<p>Link:</p> <p>https://pajak.go.id/eoi</p>
Domestic reporting format
<p>Link:</p> <p>https://pajak.go.id/eoi</p>
Wider approach
Yes