



International Tax Framework in Indonesia

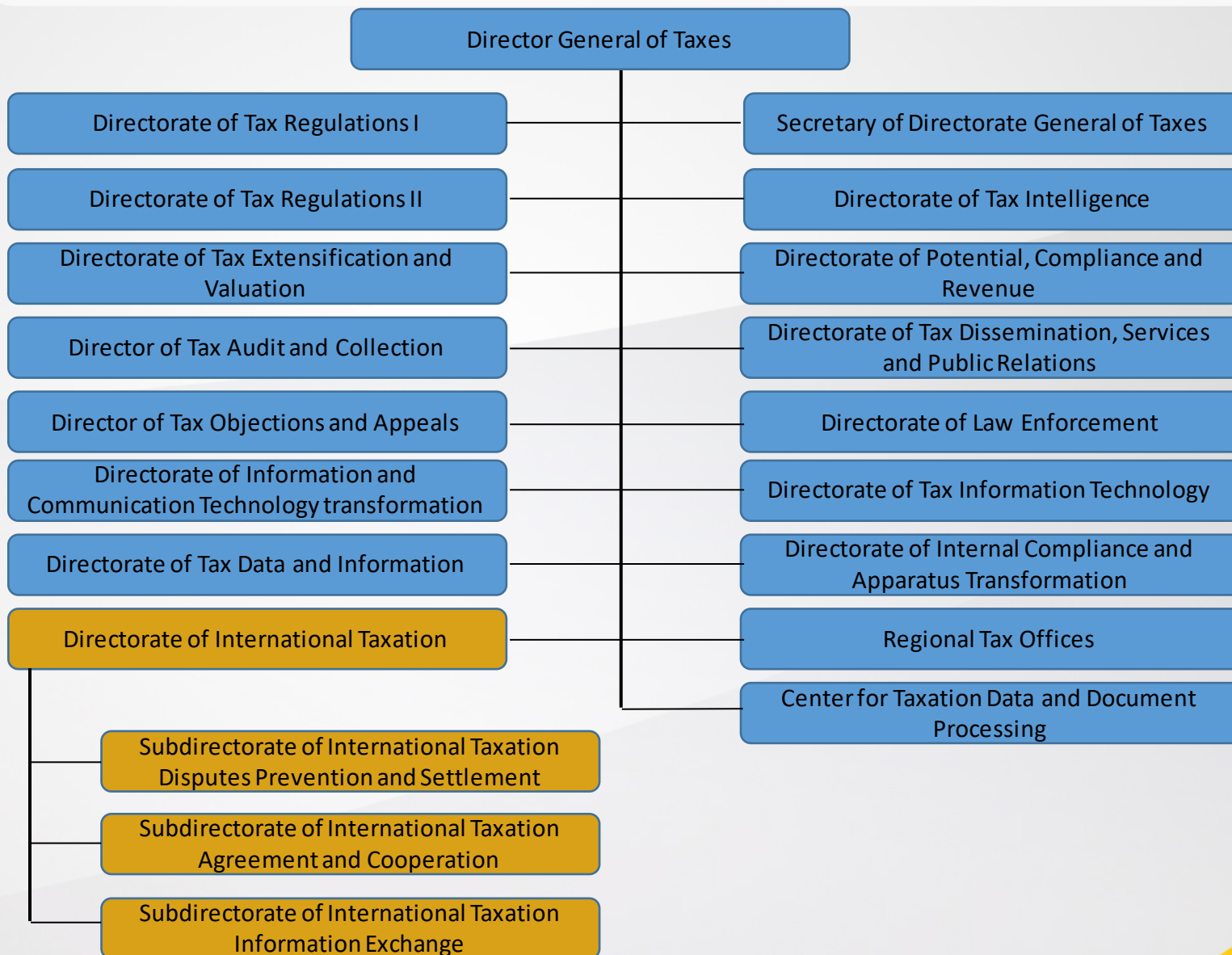


OUTLINE

- 1. Organization Structure**
- 2. Human Resources**
- 3. Legal Framework**
 - 3.1. The Adoption of BEPS**
 - 3.2. Data Collection**
- 4. Compliance Risk Management**



1. Organization Structure



2. Human Resource

Human Resource

**Subdirektorate of
International
Taxation Disputes
Prevention and
Settlement**

**37 Transfer Pricing
Analysts**

**Subdirektorate of
International
Taxation Agreement
and Cooperation**

31 Treaty Analysts

**Subdirektorate of
International
Taxation Information
Exchange**

**28 Exchange of
Information Analysts**

Capacity Development



**Basic Training and
Advance Training**

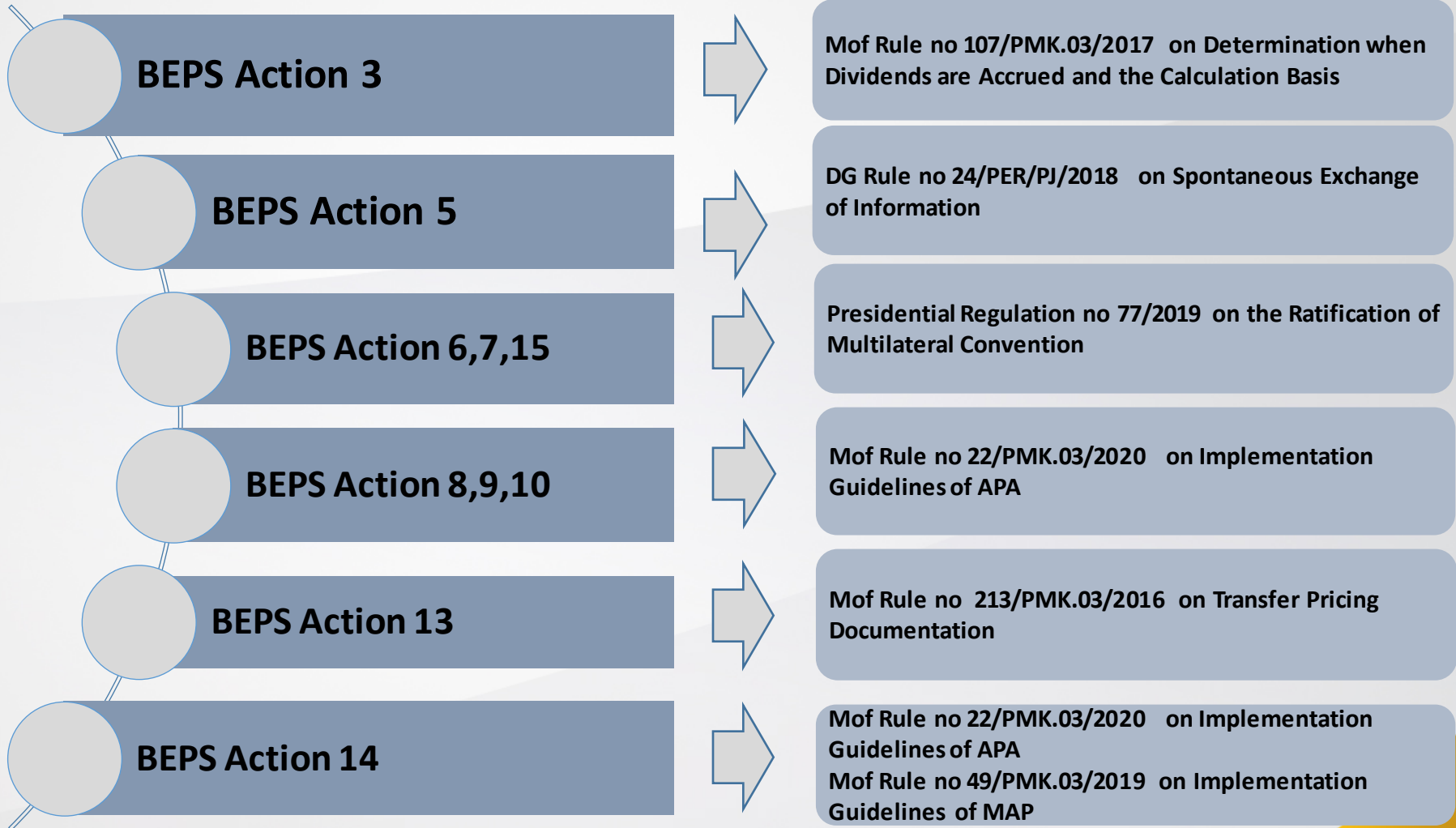


**Joint workshop with other tax
authorities and international
cooperation bodies**



**Conducting Training to
Tax Officers such as Tax
Auditors, Account
Representatives, etc**

3.1. The Adoption of BEPS



3.2.Data Collection

Law on General Provisions and Tax Procedures Article 35 A

Oblige government agency, institution, association, and other parties, to provide data and information related to taxation to the directorate general of taxation.

Government Regulation in Lieu of Law no 1/2017

The Director General of Taxation is authorized to access the financial information for tax purposes from financial services institutions carrying out activities in the banking sector, capital markets, insurance, other financial services institutions, and/or other entities categorized as financial institutions in accordance with financial information exchange standards based on international agreements in the field of taxation.

Exchange of Information

1. On Request
2. Spontaneous
3. Automatic



4. Compliance Risk Management on International Taxation



Centralized Risk Management

The Directorate General of Taxes (DGT) has a **centralized risk management** that uses a variety of manual and automated risk detection techniques regarding multinational enterprises with cross-border transactions.



Data Modelling and Analytics

The DGT develops data modelling and analytics programs.



Utilizing CbCR Data

With the implementation of CbC Reporting, the DGT will incorporate new datasets from the master file, local file, CbC Reports to its risk engine

4. Compliance Risk Management on International Taxation

Managerial Aspect



MAPPING

Mapping taxpayers with international transaction



HUMAN RESOURCES

Allocating Human Resources



MONITORING

Assisting follow-up monitoring

Operational Aspect



PRIORITY

Determining taxpayers prioritised to be assessed



RISK PROFILING

Understanding taxpayers' risk profile



ANALYSIS

Assisting taxpayers' analysis in supervision, audit and tax dispute prevention and settlement process.

THANK YOU



Kementerian Keuangan Republik Indonesia
Direktorat Jenderal Pajak

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