

Tax Identification Number Format

The Minister of Finance (“MoF”) issued a Regulation No.PMK-112/PMK.03/2022 (“PMK-112”) Regarding Taxpayer Identification Number (Nomor Pokok Wajib Pajak/NPWP) for Individual, Corporate and Government Agency.

The summary of PMK-112 are as follows:

1. Changes in the format of Tax ID (NPWP)

- NPWP Individual residents → Population Identification Number (NIK)
- NPWP of Corporate, Government Agencies & Non-resident Individuals → 16 digit NPWP format
- Branch NPWP → Identity Number of Place of Business Activities (NITKU)

2. The new NPWP format is valid from July 14, 2022 With the provisions:

- Until 31 December 2023 NIK and NPWP with a 16-digit NPWP format will be carried out on limited tax administration services.
- As of 1 January 2024, all tax administration services and other services that require NPWP will already use NPWP with the new format.

3. Provisions for old Taxpayers

- Old Taxpayer for resident Individual Taxpayers → Matching with population data and/or clarification for Taxpayers with Invalid Data. If the data is not valid and is not updated by the Taxpayer, the 15-digit NPWP format can only be used until 31 December 2023.

- Old Taxpayer for Corporate, Government Agency & Non-resident Individual → Add the number "0" in front of the old NPWP to the 16-digit NPWP format.
- For Branch → Given NITKU by Tax Office

4. Provisions for new Taxpayers

- New Taxpayer or Taxpayer registered from PMK-112 valid until 31 December 2023 for resident Individual Taxpayers → NIK is activated as NPWP and given the 15-digit NPWP format
- New Taxpayer or Taxpayer registered from PMK-112 valid until 31 December 2023 for Corporate, Government Agency & non-resident Individual NPWP → 16-digit NPWP format
- New Taxpayer or Taxpayer registered from PMK-112 valid until 31 December 2023 for Branches → Given NITKU and a 15-digit NPWP format

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