

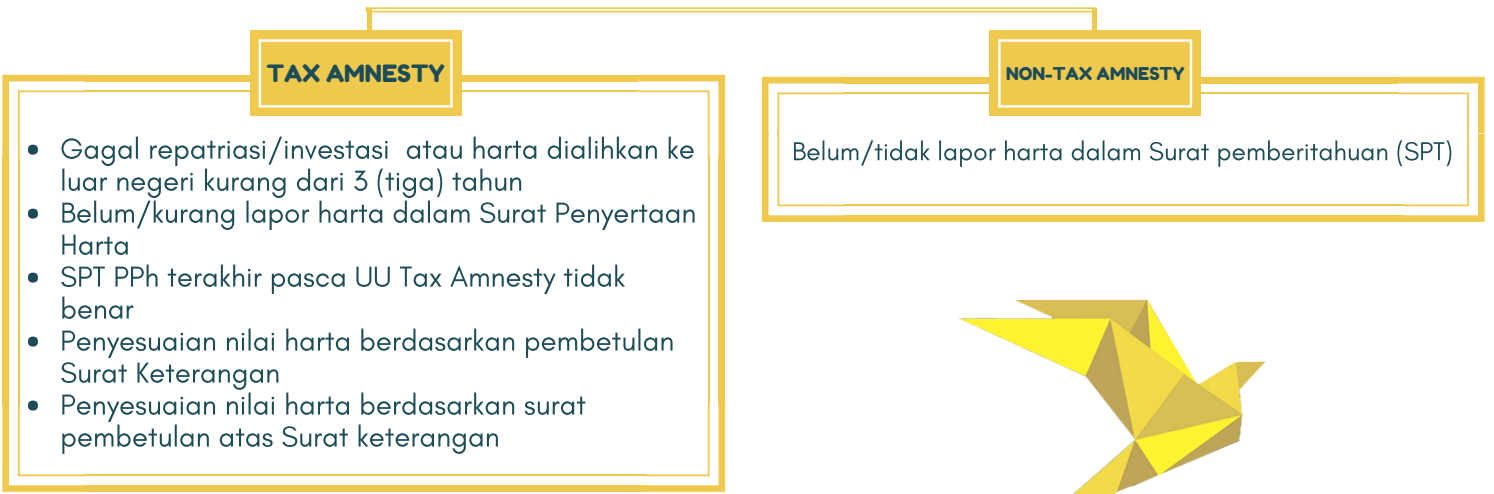
KONSEKUENSI PAJAK PASCA TAX AMNESTY

Peraturan Pemerintah No.36 Tahun 2017

Pemerintah mempertegas penegakan hukum pasca berakhirnya periode Amnesti Pajak, terutama menyangkut ketentuan pajak final atas harta bersih wajib pajak, baik yang ikut program pengampunan pajak maupun tidak.



- Pengusaha/pekerja bebas, penghasilan maksimal Rp4,8 Miliar
- Non-pengusaha/pekerja bebas, penghasilan maksimal Rp632 juta
- WP gabungan, penghasilan maksimal Rp4,8 Miliar (usaha/pekerja bebas) atau Rp632 juta (selain usaha/pekerja bebas)



Alur Proses Pengawasan

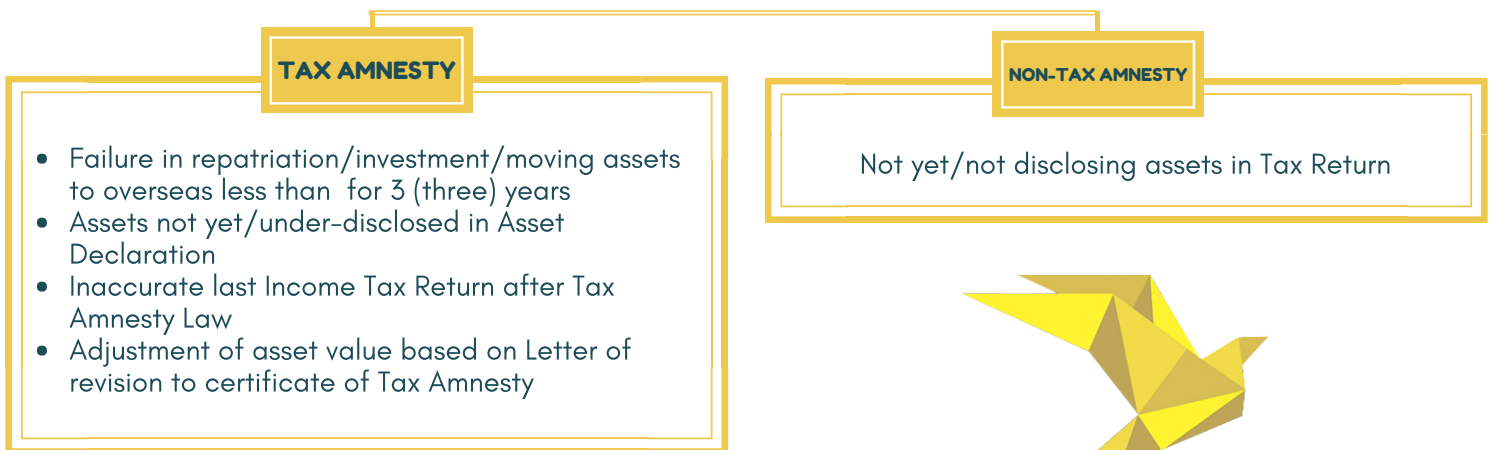
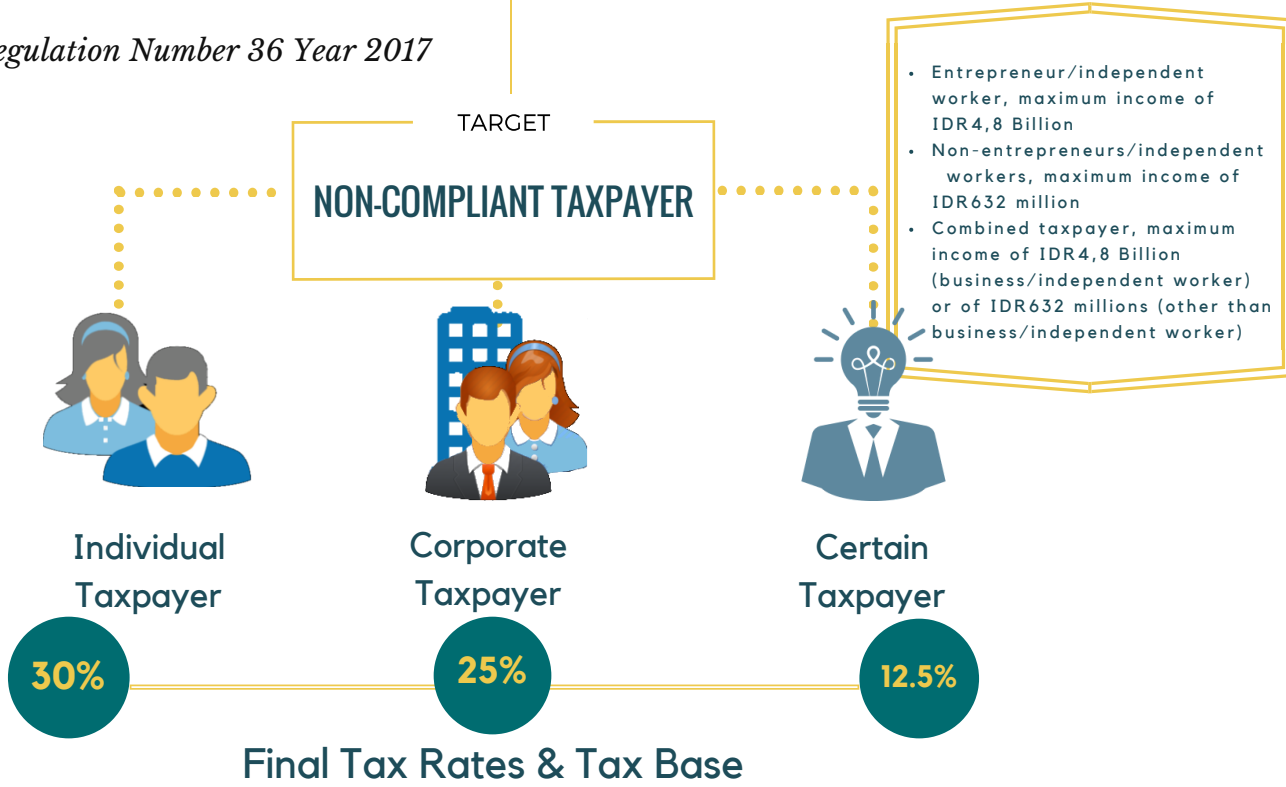


*Alur proses pengawasan Wajib Pajak berdasarkan Surat Edaran Dirjen Pajak No. SE-20/PJ/2017.

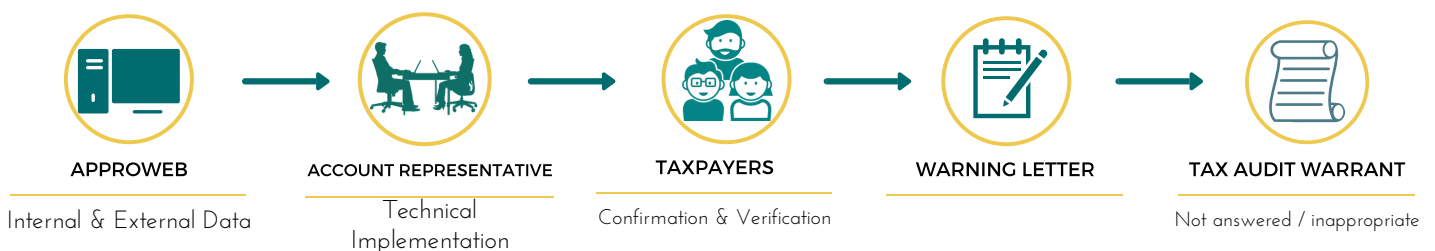
POST-TAX AMNESTY CONSEQUENCES

Government Regulation Number 36 Year 2017

The Government affirms law enforcement after Tax Amnesty period ended, especially concerning the final tax provision on net asset of taxpayer, either those participating tax amnesty program



Flow of Supervision Process



* The flow of taxpayer supervision process based on Circular of DGT No. SE-20 / PJ / 2017