Indonesia Tax Alert March 2017

Extension of Deadline for 2016 Individual Income Tax Returns

The Directorate General of Taxation ("DGT") has stipulated DGT Decision Letter number KEP-87/PJ/2017 ("KEP-87") dated 29 March 2017, to exempt the tax penalty (i.e., IDR100,000) for individual taxpayers who submit their 2016 annual individual tax returns after the 31 March 2017 filing due date but no later than 21 April 2017. Any tax underpayment, however, still must be settled by 31 March 2017.

KEP-87 allows individual taxpayers who are participating in the tax amnesty program to have more time to finalize their tax amnesty application which is due on 31 March 2017.

KEP-87 is effective from 29 March 2017.
Contact Persons

Questions concerning any of the subjects or issues contained in this newsletter should be directed to your usual contact in our firm, or any of the following individuals:

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Melisa Himawan</td>
<td>Tax Managing Partner</td>
<td><a href="mailto:mehimawan@deloitte.com">mehimawan@deloitte.com</a></td>
</tr>
<tr>
<td>Roy David Kiantiong</td>
<td>Tax Partner</td>
<td><a href="mailto:rkiantiong@deloitte.com">rkiantiong@deloitte.com</a></td>
</tr>
<tr>
<td>Heru Supriyanto</td>
<td>Tax Partner</td>
<td><a href="mailto:hsupriyanto@deloitte.com">hsupriyanto@deloitte.com</a></td>
</tr>
<tr>
<td>Cindy Sukiman</td>
<td>Tax Partner</td>
<td><a href="mailto:csukiman@deloitte.com">csukiman@deloitte.com</a></td>
</tr>
<tr>
<td>Dionisius Damijanto</td>
<td>Tax Partner</td>
<td><a href="mailto:ddamijanto@deloitte.com">ddamijanto@deloitte.com</a></td>
</tr>
<tr>
<td>Irene Atmawijaya</td>
<td>Tax Partner</td>
<td><a href="mailto:iatmawijaya@deloitte.com">iatmawijaya@deloitte.com</a></td>
</tr>
<tr>
<td>John Lauwrenz</td>
<td>Tax Partner</td>
<td><a href="mailto:jlauwrenz@deloitte.com">jlauwrenz@deloitte.com</a></td>
</tr>
<tr>
<td>Turmanto</td>
<td>Tax Partner</td>
<td><a href="mailto:tturmanto@deloitte.com">tturmanto@deloitte.com</a></td>
</tr>
<tr>
<td>Yan Hardyana</td>
<td>Tax Partner</td>
<td><a href="mailto:yhardyana@deloitte.com">yhardyana@deloitte.com</a></td>
</tr>
</tbody>
</table>

Deloitte Tax Solutions
The Plaza Office Tower, 32nd Floor
Jl. M.H. Thamrin Kav 28-30
Jakarta 10350, Indonesia
Tel: +62 21 2992 3100
Fax: +62 21 2992 8303
Email: iddtl@deloitte.com
www.deloitte.com/id

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte’s more than 225,000 professionals are committed to making an impact that matters. Deloitte serves 4 out of 5 Fortune Global 500® companies.

About Deloitte Southeast Asia
Deloitte Southeast Asia Ltd – a member firm of Deloitte Touche Tohmatsu Limited comprising Deloitte practices operating in Brunei, Cambodia, Guam, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam – was established to deliver measurable value to the particular demands of increasingly intra-regional and fast growing companies and enterprises.

Comprising 270 partners and over 7,300 professionals in 25 office locations, the subsidiaries and affiliates of Deloitte Southeast Asia Ltd combine their technical expertise and deep industry knowledge to deliver consistent high quality services to companies in the region.

All services are provided through the individual country practices, their subsidiaries and affiliates which are separate and independent legal entities.

About Deloitte Indonesia
In Indonesia, services are provided by Deloitte Tax Solutions.

This publication contains general information only, and none of Deloitte Touche Tohmatsu Limited, any of its member firms, or any of the foregoing’s affiliates (collectively the “Deloitte Network”) are, by means of this publication, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This publication is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your finances or your business. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this publication.

© 2017 Deloitte Tax Solutions