



## Indonesia Tax Info

### Technical Instructions for Management of Registration of Financial Institutions and Management of Automatic Reporting of Financial Information

The Director General of Tax ("DGT") has issued Circular Number SE-07/PJ/2018 ("SE-07") concerning management of registration of Financial Institutions and management of automatic reporting of financial information. SE-07 is a guidance related to the implementation of PER-04/PJ/2018 and PMK 19/PMK.03/2018 (please refer to March 2018 Tax Info edition).

SE-07 provides information on procedures for registration, changes, and revocation relating to Financial Institutions, which may be done in several ways, as follows: (1) online through the Exchange of Information Portal, (2) directly to the tax office where the taxpayer is registered (KPP/KP2KP), or (3) through post, a freight forwarding company, or a courier service company. A KPP may perform registration of a Financial Institution ex officio if the Financial Institution has not registered itself even after the tax office provides it with guidance and assistance. Automatic reporting of financial information may be done online or directly to a KPP or KP2KP.

SE-07 also contains information about oversight of registration of Financial Institutions and oversight of automatic reporting of financial information which is conducted by KPP and by other agencies of the DGT.

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## **Agencies/ Institutions Established or Approved by the Government that Are Designated as Recipients of Zakat or Compulsory Religious Contributions that May Be Deducted from Gross Income**

Zakat or compulsory religious contributions may be deducted from gross income as long as they are paid through an agency/ institution as recipient of zakat or compulsory religious contributions which is established or approved by the Government.

The following is a list of additional institutions approved by the Government which are designated as recipients of zakat or compulsory religious contributions that may be deducted from gross income as specified in PER-11/PJ/2018 that were not previously included in PER-11/PJ 2017.

1. Yayasan Rumah Yatim Ar Rohman Indonesia
2. Yayasan Kesejahteraan Madani (YAKESMA)
3. Yayasan Gema Indonesia Sejahtera (LAZ GIS)
4. Yayasan Nurul Fikri (LAZ NF) Palangkaraya
5. Yayasan Al Ihsan (LAZ Al Ihsan) Jawa Tengah
6. LAZ Yayasan Zakatku Bakti Persada
7. LAZ Indonesia Berbagi
8. LAZ Yayasan Amal Sosial As-Shohwah Malang
9. LAZ Yayasan Ulil Albab
10. LAZ Yayasan Nahwa Nur
11. LAZ Yayasan Insan Masyarakat Madani Kabupaten Bekasi
12. Yayasan Buddha Tzu Chi Indonesia
13. Yayasan Dana Paramita Buddha Maitreya Indonesia
14. Yayasan Dana Paramita Agama Buddha Indonesia
15. Yayasan Dana Paramita Majelis Tridharma Indonesia
16. Badan Amal Kasih Katolik (BAKKAT)
17. Yayasan Sumbangan Sosial Keagamaan Kristen Indonesia (YASKI)

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