

Section II – TIN Structure

For Individual Taxpayer who is an Indonesian Resident

- Starting from 14 July 2022, the NPWP structure comprises of 16-digit numerals only.
- The 16-digit NPWP is the individual taxpayer's national identity number (Nomor Induk Kependudukan/NIK) issued by the Government of the Republic of Indonesia.
- The previous 15-digit NPWP format is valid until 31 December 2023.

For Individual Taxpayer who is not an Indonesian Resident, Corporate Taxpayer and Government Agency Taxpayer

- Starting from 14 July 2022, the NPWP structure comprises of 16-digit numerals only.
- The 16-digit NPWP is a unique set of numbers issued by the Directorate General of Taxes.
- For those registered before 14 July 2022, the 16-digit NPWP is "0" (zero) followed by the previous 15-digit NPWP format.

For Branch-Status Taxpayer

- Starting from 14 July 2022, the NPWP structure comprises of numerals only.
- The NPWP is the Place of Business Identity Number (Nomor Identitas Tempat Kegiatan Usaha/NITKU) issued by the Directorate General of Taxes.
- The previous 15-digit NPWP format is valid until 31 December 2023.

Section III – Where to find TINs?

For Individual Taxpayer who is an Indonesian Resident

National identity number can be found in the National Identity Card with an example as shown below



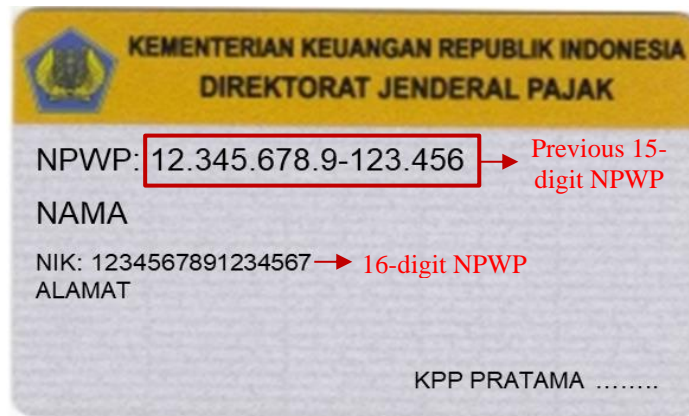
Front View



Back View

The previous 15-digit NPWP can be found in the NPWP card or the e-NPWP card with an example as shown below

- Old version



Front View



Back View

- New version



Front View



Back View

For Individual Taxpayer who is not an Indonesian Resident, Corporate Taxpayer and Government Agency Taxpayer

NPWP can be found in the NPWP card or the e-NPWP card with an example as shown above

For Branch-Status Taxpayer

The place of business identity number (Nomor Identitas Tempat Kegiatan Usaha/NITKU) and the previous 15-digit NPWP can be found in the NPWP card or the e-NPWP card, with an example as shown below



Front View



Back View

Section IV – TIN information on the domestic website

More information on NPWP registration for individual is available on the following link:

<https://pajak.go.id/index.php/en/requirements-individual-taxpayer-identification-number-tin-registration>

Further information on NPWP registration for entity is available on the following link:

<https://pajak.go.id/en/requirements-taxpayer-identification-number-tin-registration>

References:

- Minister of Finance Regulation Number 112/PMK.03/2022 concerning Taxpayer Identification Number for Individual Taxpayer, Corporate Taxpayer and Government Agency Taxpayer

(<https://pajak.go.id/id/peraturan/nomor-pokok-wajib-pajak-bagi-wajib-pajak-orang-pribadi-wajib-pajak-badan-dan-wajib-pajak>)

- Minister of Finance Regulation Number 147/PMK.03/2017 concerning Procedures for Taxpayer Registration and Deregistration and Taxable Entrepreneur Confirmation and Revocation of Confirmation

< <https://pajak.go.id/id/peraturan/tata-cara-pendaftaran-wajib-pajak-dan-penghapusan-nomor->

[pokok-wajib-pajak-serta](#) >

Section V – Contact point for further information

Competent Authority for Exchange of Information:

Name & Position:

Mr. Mekar Satria Utama

Director of International Taxation

Directorate General of Taxes

Ministry of Finance of the Republic of Indonesia

Address:

Directorate General of Taxes Headquarters

Mar'ie Muhammad Building, 26th Floor

Jalan Gatot Subroto Kav. 40-42, Jakarta Selatan 12190

Contact:

Ph: +6221 5250208 ext. 52645

Ph/Fax: +6221 52920663

Email: eoipajak.go.id

CRS by Jurisdiction – implementation texts
Primary legislation
Link: https://pajak.go.id/sites/default/files/2019-03/UU-Nomor-9-Tahun-2017-Tentang-Penetapan-Peraturan-Pemerintah-Pengganti-UU-No.-1-Tahun-2017-tentang-Akses-Informasi-Kuangan-Untuk-Kepentingan-Perpajakan-Menjadi-Undang-Undang.pdf
Secondary legislation
Link: https://pajak.go.id/sites/default/files/2019-07/70_PMK.03_2017.pdf https://pajak.go.id/sites/default/files/2019-07/73_PMK.03_2017.pdf https://pajak.go.id/sites/default/files/2019-03/19_PMK.03_2018Per.pdf
Guidance
Link: https://pajak.go.id/eoi
List of low risk non-reporting FIs and excluded accounts
Link: https://pajak.go.id/eoi
Domestic reporting format
Link: https://pajak.go.id/eoi
Wider approach
Yes