

MANUAL BOOK TAX HEALTH CHECK SYSTEM

BATS CONSULTING

DAFTAR ISI

DAFTAR ISI	2
BAB I MENGENAL TAX HEALTH CHECK SYSTEM	3
BAB II REGISTRASI AKUN.....	4
BAB III LANGKAH-LANGKAH MELAKUKAN <i>TAX HEALTH CHECK</i> DENGAN <i>TAX HEALTH CHECK SYSTEM</i>	7
BAB IV MENU LAINNYA.....	14

BAB I

MENGENAL TAX HEALTH CHECK SYSTEM

Artificial Intelligence (AI) adalah bidang ilmu komputer yang dikhususkan untuk memecahkan masalah kognitif yang umumnya terkait dengan kecerdasan manusia, seperti pembelajaran, pemecahan masalah, dan pengenalan pola. Penerapan AI dalam kegiatan perpajakan saat ini tentu menarik untuk dikembangkan. Adanya AI ini dapat dimanfaatkan untuk tujuan memberikan kemudahan dan memfasilitasi para wajib pajak dalam memenuhi kewajiban perpajakannya. Salah satunya adalah memberikan kemudahan bagi wajib pajak untuk dapat mengidentifikasi potensi pajak atas kegiatan usahanya dengan cara *tax health check* (THC) atau pemeriksaan kesehatan pajak. Jika di dunia kesehatan kita mengenal istilah *medical check up*, dalam dunia perpajakan terdapat istilah *tax health check*.

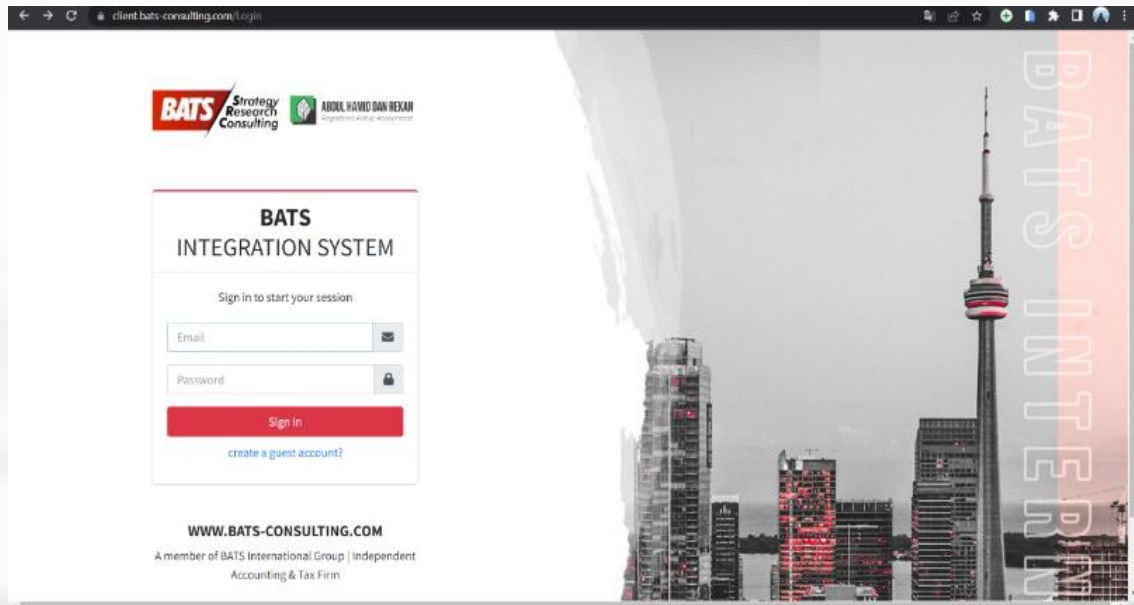
Tax Health Check (THC) adalah diagnosis urusan perpajakan suatu badan usaha, yang dimaksudkan untuk menyoroti potensi kelemahan atau risiko yang timbul dari kesalahan atau kelalaian dalam catatan bisnis dan sistem akuntansi, serta mengidentifikasi potensi kewajiban pajak. Melakukan pemeriksaan kesehatan tersebut secara berkala akan membantu dalam mengelola risiko pajak, memastikan kepatuhan yang tepat, menghasilkan kesiapan yang lebih baik untuk masalah litigasi dan memperkuat posisi pajak. *Tax Health Check System* adalah sebuah sistem AI yang dikembangkan oleh BATS-Consulting dengan tujuan untuk memudahkan wajib pajak mengidentifikasi potensi pajaknya.

Pentingnya melakukan THC ini seperti pentingnya mengetahui kondisi kesehatan tubuh manusia. Ada kalanya kegiatan bisnis perusahaan yang pada laporan keuangannya terlihat berada dikondisi yang sehat, namun ternyata secara tiba-tiba mendapatkan surat cinta dari Direktorat Jenderal Pajak (DJP) yang mengenakan potensi pajak yang lebih tinggi. Setelah ditelaah, ternyata terdapat kesalahan atau kelalaian pada laporan keuangannya yang menjadi temuan DJP yang akhirnya menyebabkan peningkatan potensi kewajiban pajak yang besar namun tidak memiliki dana kas yang cukup untuk membayar potensi pajak tersebut sehingga mengalami masalah keuangan yang buruk bahkan menyebabkan *failed*. Salah satu penyebabnya adalah terdapat prosedur yang terlupakan atau terlewat yaitu melakukan *tax health check* (THC).

Kehadiran *THC System* ini diharapkan dapat memberikan warna baru dan menjadi pelopor sistem digitalisasi dalam dunia perpajakan di era *digital* saat ini. Selain itu, fokus untuk membantu meningkatkan pemahaman Wajib Pajak, meningkatkan kepatuhan, dan memberikan kemudahan bagi Wajib Pajak dalam proses perpajakannya adalah *output* yang diharapkan dari adanya sistem ini.

BAB II REGISTRASI AKUN

1. Anda dapat melakukan registrasi terlebih dahulu pada sistem
2. Buka laman client.bats-consulting.com
3. Anda akan memperoleh tampilan seperti berikut:



4. Untuk pengguna pertama, Anda dapat membuat akun terlebih dulu dengan klik ***“create a guest account?”***

A close-up view of the login form from the previous image. It shows the title 'BATS INTEGRATION SYSTEM', the instruction 'Sign in to start your session', and the 'Email' and 'Password' input fields with their respective icons. The red 'Sign In' button and the 'create a guest account?' link are also visible.

5. Anda akan langsung dapat melakukan tahap registrasi pada sistem
6. Anda dapat mengisi identitas pengguna seperti pada tampilan berikut:

1 Pengguna 2 Perusahaan 3 Setting Akun

Nama lengkap
Budi Pangestu

Jenis kelamin
☒ Laki - laki ☐ Perempuan

Handphone
082119xxxxxx

Tanggal lahir
12/09/2000

Jabatan
Staff

Alamat Rumah
Jl. Raya Beber No...

Next

Catatan: Mohon dapat mengisi identitas dengan lengkap dan benar.
Selanjutnya Anda dapat klik **"Next"**

7. Identitas kedua yang harus dilengkapi adalah identitas perusahaan.

1 Pengguna 2 Perusahaan 3 Setting Akun

Nama perusahaan
PT. Example

Website perusahaan
www.ptexample.com

Telepon perusahaan
021

Email perusahaan
ptexample@example.com

Alamat perusahaan
Jl. Al Islamiyah ...

Back Next

Catatan: Mohon dapat mengisi identitas dengan lengkap dan benar.
Selanjutnya Anda dapat klik **"Next"**

8. Langkah terakhir adalah **“Setting Akun”**.

1 Pengguna — 2 Perusahaan — 3 Setting Akun

Email
guestexample@example.com

Password

Konfirmasi password

Back Daftar

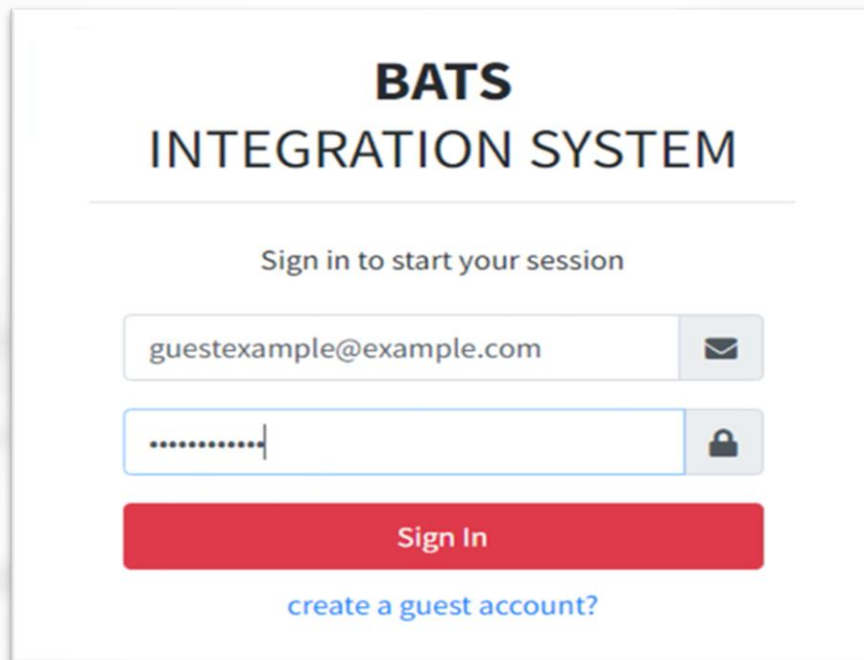
Anda dapat membuat akun dengan mengisi email yang akan digunakan untuk login pada sistem. Lalu Anda dapat membuat **“password”** dengan ketentuan minimal 8 karakter dan melakukan konfirmasi *password* dengan memasukkan kembali *password* yang sudah Anda buat untuk divalidasi. Setelah itu Anda dapat klik **“Daftar”**.

Anda telah selesai melakukan registrasi akun.

BAB III

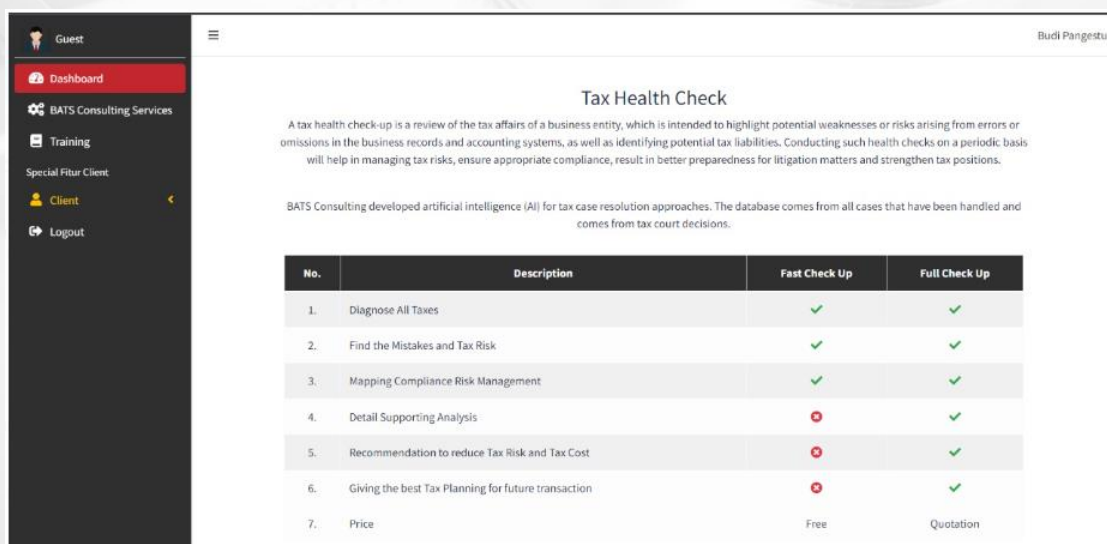
LANGKAH-LANGKAH MELAKUKAN TAX HEALTH CHECK DENGAN TAX HEALTH CHECK SYSTEM

1. Untuk memulai sistem THC ini, Anda dapat langsung melakukan **LOGIN** seperti berikut:



Anda dapat mengisi alamat **email** dan **password** yang sudah Anda daftarkan saat registrasi dan klik **"Sign In"**.

2. Anda akan masuk ke laman dashboard utama seperti tampilan berikut:



No.	Description	Fast Check Up	Full Check Up
1.	Diagnose All Taxes	✓	✓
2.	Find the Mistakes and Tax Risk	✓	✓
3.	Mapping Compliance Risk Management	✓	✓
4.	Detail Supporting Analysis	✗	✓
5.	Recommendation to reduce Tax Risk and Tax Cost	✗	✓
6.	Giving the best Tax Planning for future transaction	✗	✓
7.	Price	Free	Quotation

3. Sebelum Anda melakukan proses *tax health check* pada sistem, disini Anda akan mendapatkan gambaran sekilas tentang proses *tax health check* ini.
- a. Informasi mengenai definisi dan dua jenis *tax health check* yang dapat Anda pilih yaitu *Fast Check Up* dan *Full Check Up*

Tax Health Check			
A tax health check-up is a review of the tax affairs of a business entity, which is intended to highlight potential weaknesses or risks arising from errors or omissions in the business records and accounting systems, as well as identifying potential tax liabilities. Conducting such health checks on a periodic basis will help in managing tax risks, ensure appropriate compliance, result in better preparedness for litigation matters and strengthen tax positions.			
BATS Consulting developed artificial intelligence (AI) for tax case resolution approaches. The database comes from all cases that have been handled and comes from tax court decisions.			
No.	Description	Fast Check Up	Full Check Up
1.	Diagnose All Taxes	✓	✓
2.	Find the Mistakes and Tax Risk	✓	✓
3.	Mapping Compliance Risk Management	✓	✓
4.	Detail Supporting Analysis	✗	✓
5.	Recommendation to reduce Tax Risk and Tax Cost	✗	✓
6.	Giving the best Tax Planning for future transaction	✗	✓
7.	Price	Free	Quotation

- b. Informasi mengenai langkah-langkah dalam proses *tax health check*

1	2	3
Fulfillment Non-Disclosure Agreement (NDA)	Question	Fast - Tax Health Check
1. Download Non-Disclosure Agreement (NDA)	1. Fill in Multiple Choice Question	1. Upload data
2. Director's Signature (Approval)	2. Description	2. Verification Data
3. Upload Approval Non-Disclosure Agreement (NDA)		3. Fast Tax Health Check Process
		4. Reviewed by Artificial Intelligence (AI) and Tax Expertise
		5. Report and Finish

4. Langkah pertama adalah pemenuhan *Non-Disclosure Agreement* (NDA). Anda dapat mengunduh format NDA yang telah disediakan dengan cara klik **"download NDA"**



Anda dimohon untuk mengisi NDA yang sudah Anda unduh dan dilengkapi dengan **Tanda Tangan Direktur dan Stempel**.

5. Selanjutnya, jika NDA telah dilengkapi. Anda dapat mengunggah kembali NDA tersebut pada kolom yang tersedia pada tampilan seperti berikut:



6. Langkah selanjutnya, Anda akan dihadapkan dengan beberapa pertanyaan berkaitan dengan kondisi dan/atau status entitas dan Anda diminta untuk menjawabnya. Terdapat kurang lebih ada 30 pertanyaan, seperti contoh berikut:

1. Kapan periode tahun pajak di Rumah Sakit Anda?

☐ Jan – Des

☐ Ditetapkan lain, yaitu

Penjelasan:

upload file bila diperlukan format (doc)

Tidak ada file yang dipilih

Catatan:

- (1) Anda wajib menjawab pertanyaan yang diajukan;
- (2) Jika memerlukan penjelasan, Anda dapat menambahkan penjelasan atas jawaban yang Anda pilih; dan
- (3) Jika ada dan/atau memerlukan dokumen pendukung, Anda dapat mengunggah dokumen terkait.

7. Setelah Anda selesai mengisi semua pertanyaan, Anda akan langsung masuk pada laman *Fast-Tax Health Check* dan diminta untuk mengunggah data dan/atau dokumen yang diperlukan seperti tampilan berikut:

Catatan:

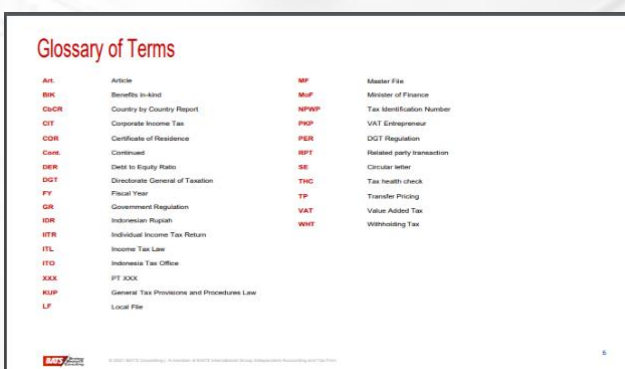
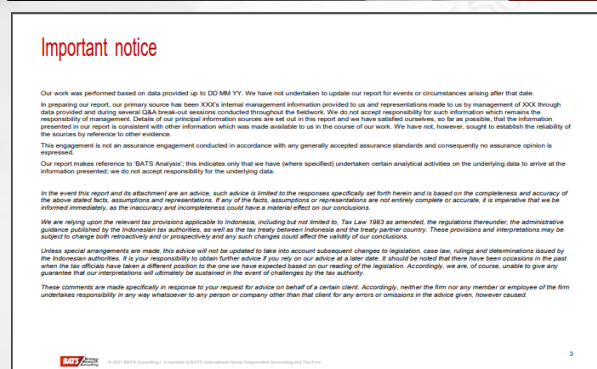
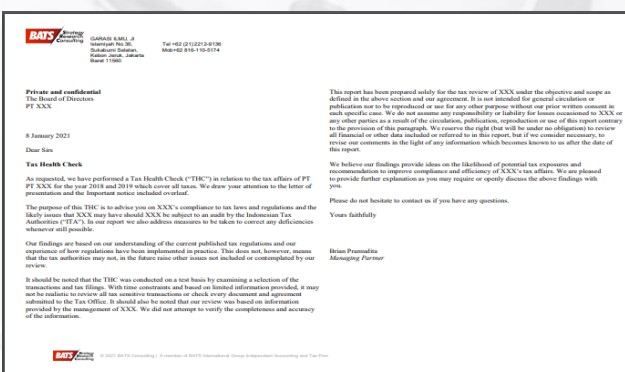
- a. Laporan Keuangan *Audited / Non-Audited* ***(excel, pdf)**
- b. Buku Besar ***(excel)**
- c. SPT Tahunan PPh Badan ***(wajib pdf dan Kertas Kerja Perhitungan)**
- d. SPT Masa PPh ***(wajib pdf)**
Januari – Desember (disatukan menjadi satu file pdf atau keseluruhan disatukan dalam bentuk rar/zip)
- e. SPT Masa PPN ***(wajib pdf)**
Januari – Desember (disatukan menjadi satu file pdf atau keseluruhan disatukan dalam bentuk rar/zip)
- f. Transfer Pricing Documentation (Master and Local file) ***(pdf, opsional)**
- g. Kertas Kerja Perhitungan Aset Tetap beserta Penyusutan Fiskal ***(wajib excel)**
- h. Dokumen SP2DK/SPHP terbaru ***(wajib pdf)**
- i. Tahun Pajak ***disesuaikan dengan data yang akan diproses**

- Setelah mekanisme pengunggahan selesai, data Anda akan diverifikasi terlebih dulu, untuk dapat selanjutnya diproses dan dianalisis.

The screenshot shows a web interface with a progress bar at the top with five steps: 1. Upload Data, 2. Verification Data, 3. Processing the Check up, 4. Review, and 5. Finish. Step 2 is currently active. Below the progress bar, there is a section for 'Project files' listing various documents: Laporan Keuangan Audited, Buku Besar, SPT Masa PPN, SPT Masa PPh, SPT Tahunan PPh Badan, Daftar Penyusutan dan Amortisasi Fiskal dan Kertas Kerja Perhitungan Aset Tetap, Dokumen SP2DK/SPHP, and PT Doc. To the right, under 'Verification Data', a message states: 'This stage is the verification stage of the data that has been uploaded by the Taxpayer.' Below this message is a green button labeled 'contact to admin'.

Proses analisis akan membutuhkan waktu beberapa hari untuk selanjutnya dapat selesai dan dilaporkan. Maka dari itu, Anda dapat menghubungi Admin kami untuk melakukan konfirmasi.

- Hasil dari THC akan disajikan dalam bentuk *softfile* maupun *hardfile* dengan format yang mudah untuk dipahami oleh klien sehingga memenuhi kebutuhan dan ekspektasi klien seperti sebagai berikut:





Executive summary Key findings (2/10)

Tax	Issue	Observations	Risk Level	Recommendation
GIT (cont.)	Promotion and advertising expenses		Medium	

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6

Executive summary Key findings (1/10)

Tax	Issue	Observations	Risk Level	Recommendation
General	Tax audit status and history		Low	
CIT	CIT compliance		Medium	

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7

Executive summary Key findings (3/10)

Tax	Issue	Observations	Risk Level	Recommendation
CIT (cont.)	Promotion and advertising expenses (cont.)			
	Benefits in-kind ("BKI")		Medium	
	Service charge from affiliate		Medium	

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9

Executive summary Key findings (10/10)

Tax	Issue	Observations	Risk Level	Recommendation
Related party	Arm's length price		Medium	

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10

Executive summary Tax Planning and Tax Cost Saving

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16



Supporting analysis General Tax Compliance and Tax Audit Status (1/3)

XXX's open tax years are FY2018 up to current, with statute of limitations of 5 years

Tax Compliance Overview

The Income Tax Law ("ITL") requires for a taxpayer to calculate the tax due and report the details in a tax return on a self-assessment basis.

A taxpayer must comply with a variety of routine monthly tax obligations, such as withholding taxes and VAT, in addition to the annual tax obligation for corporate income tax. The deadlines for submission of tax returns and tax settlements are as follows:

- Monthly WHT payables must be paid by the 10th of the following month and the respective returns must be submitted by the 20th of the following month.
- Monthly VAT payables must be paid before the return submission date, which is the end of the following month.
- Annual corporate tax underpayments must be paid before submission of the returns which must be submitted within four months after the end of the fiscal year.

Failure to pay and report within the required timelines exposes taxpayers to penalties and surcharges which are imposed through the issuance of tax collection letter by the ITO.

The late lodgment penalty on monthly and annual tax returns is IDR 100,000 to IDR 500,000 and IDR 1,000,000, respectively. Interest penalties are imposed on tax underpayments at a maximum of 24 months if imposed as a result of a tax audit. Note: there is no limitation of maximum months if a taxpayer voluntarily discloses an underpayment in an amended tax return.

Art. 13A of KUP Law No. 28/2007 regulated that a taxpayer who reports incorrect information shall not be subject to criminal sanctions if the taxpayer committed negligence for the first time and the taxpayer settles the tax payable plus an additional tax penalties.

Tax Audit Status

The ITO can conduct tax audits within the statute of limitations after taxes become payable. The statute of limitations is 5 years. Based on the provisions of Law No. 28/2007, in the case of taxpayer reporting in tax returns, which leads to a criminal offense, the ITO has the right to "reopen" closed tax years. In our experience, this rarely occurs.

In practice, there are two approaches that can be taken by the ITO to retroactively open years' tax compliance, i.e., through (a) tax audit, or (b) counseling.

A tax audit is automatically conducted if a taxpayer claims a tax refund. The tax audit results could indicate future tax liabilities in general. Interest penalties are imposed on tax underpayments assessed during tax audits.

Counseling is conducted if the ITO's findings during its review of monthly tax returns suggest that the taxpayer needs to amend its tax returns. If an amendment of the tax returns shows an underpayment, an interest penalty per month with unlimited time is applied. This interest is calculated from the date the tax was due until the tax payment date. Counseling may also lead to a tax verification or tax audit if a taxpayer refuses or ignores the ITO's suggestions.

XXX did not participate in the Tax Amnesty program and XXX's open tax years are FY2018 up to current, with statute of limitations of 5 years whereas XXX has been tax audited for FY19. A summary of XXX "open" and "closed" years and expiry dates under the statute of limitations is set out in the table below:

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18

Supporting analysis General Tax Compliance and Tax Audit Status (2/3)

XXX has been tax audited for FY18. Total tax underpayment amount as the result of FY18 tax audit was IDR716 million

Tax Audit Status (cont.)

Period Year	Status	Expected date
2015	Closed	2015
2016	Open	2016
2017	Open	2017
2018	Open	2018
2019	Open	2019
2020	Open	2020

Note: (1) Open: may be subject to audit.
Source: (1) Management information on audit

Tax Audit FY18

XXX agreed on the total correction stated in the minutes of tax audit closing conference and paid the total tax settlement letters and tax collection letter of IDR716 million, with the following details:

No.	Type of Tax	Tax Payable	Reason for correction
1	AC 23 WH	206	Salary misclassification
2	AC 23 WH	117	AC 23 WHT reconciliation
3	AC 23 WH	12	Unreported labor income
4	VAT	396	Not issuing tax invoice on sample and input VAT was not related to business activities (i.e. vehicles, equipment, etc)

Source: Minutes of audit closing conference for FY18

Tax records, documentation and reconciliations

A company must maintain tax and accounting records (and documents) for at least ten years, as stipulated by Art.28 (1) of RUP Law No. 36/2008. Maintaining accounting records and supporting documents in good order is important in adaptation of future tax audits. The ITO in practice asks the taxpayer's bookkeeping records in estimating taxpayer's liabilities. In case of a dispute concerning the substance of transactions, supporting documents are often requested to verify as justification.

It is best and standard practice for a company to prepare regular / monthly tax reconciliations, to ensure the completeness and consistency of its reported tax transactions. Such reconciliations provides timely corrective actions for internal tax accounting and reporting purposes, and is also crucial as a supporting documentation in tax audit investigations.

The following reconciliations are generally requested by ITO during tax audit:

- Cash flow reconciliations showing the amount of cash inflow against revenue generated in the financial statement.
- Salary reconciliations comparing the total salary / employee compensation expense recorded in the ledger and Payroll amount reported in the monthly Art.21(2) withholding tax return.
- Reconciliations of withholding taxes involving total transactions subject to withholding tax recorded in the ledger and the total transactions reported in the monthly Art.23(2) and Art.4(2) withholding tax return.
- Revenue reconciliations assessing the revenue recorded in the financial statement as compared to the total accumulated revenue reported in the monthly VAT return.

Supporting analysis General Tax Compliance and Tax Audit Status (3/3)

XXX does not prepare the reconciliations for all types of taxes (i.e. Art.21(2), Art.23(2), Art.4(2) and VAT). It is advisable for XXX to prepare and maintain the reconciliations for identifying differences which consequently mitigate XXX's tax risks upon a tax audit.

Tax records, documentation and reconciliations (cont.)

XXX does not prepare the reconciliation for all types of taxes. It is advisable for XXX to prepare and maintain the reconciliations for identifying differences which consequently mitigate XXX's tax risks upon a tax audit.

The ITO will request for and/or prepare reconciliations during a tax audit, and if they do not exist, the ITO can take aggressive tax positions based on their own reconciliations, which results tax underpayment assessment. Consequently, XXX may mitigate significant tax risks during a tax audit.

Supporting analysis Tax Compliance and Policy

Over FY18-FY19, in general, XXX prepares tax return and paid CIT and monthly tax collection and obligations in a timely manner.

General Information

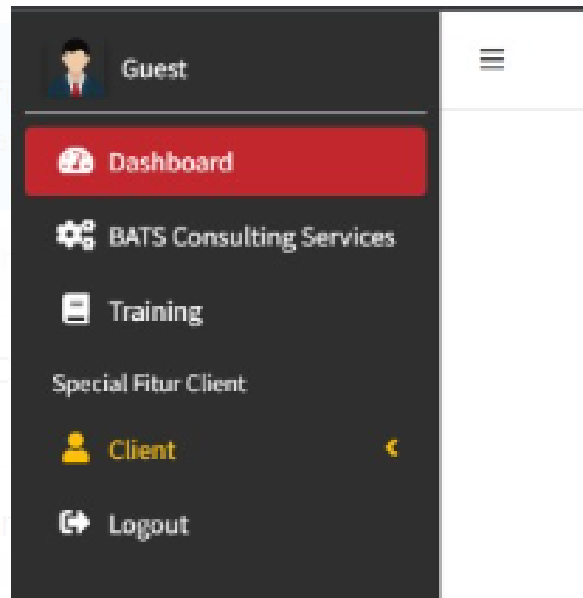
An Indonesian corporate taxpayer generally needs to comply with CIT, VAT (if applicable), and WHT obligations as summarized below:

No.	Type of Tax	Tax Subject	Rate	Expected date	Submission date
1	AC 23 WH	Utilization of office services, directors, internal royalties, royalties, interest, income tax on capital gains	21% on transaction amount 12% on interest	15th of the following month	20th of the following month
2	AC 23 WH	Utilization of office services, directors, internal royalties, royalties, interest, income tax on capital gains	0% (if no taxable income) 21% on transaction amount	15th of the following month	20th of the following month
3	AC 23 WH	Employees income tax	5% (if no taxable income) 10% on transaction amount	15th of the following month	20th of the following month
4	AC 23 WH	Lease on building and land and construction	10% on transaction amount	15th of the following month	20th of the following month
5	Income tax AC 23	CIT (resident)	1%	15th of the following month	20th of the following month
6	VAT	Country of goods and services	10%	15th of the following month	20th of the following month
7	AC 23 WH	Utilization of office services, directors, royalties, interest, royalties, interest, income tax on capital gains	10%	15th of the following month	20th of the following month
8	Corporate Income Tax	Annual net profit	Final 0.5% on gross income Final 0.5% on net income Final 0.5% on net income Final 0.5% on net income	15th of the following month	20th of the following month

Note: (1) Information of the tax subject and rate of the above table are summarized based on current tax regulation in Indonesia and not considered what situation changes in future. The table is for reference only.
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BAB IV MENU LAINNYA

1. Sistem ini tidak hanya dipergunakan untuk *tax health check* semata, namun juga pada sistem ini menyediakan beberapa menu lainnya yang dapat Anda kunjungi, seperti:



- a. Anda dapat melihat dan berbagai jasa yang kami miliki berikut dengan penjelasannya yang mungkin Anda butuhkan untuk membantu persoalan bisnis atau usaha Anda di bidang Akuntansi, Perpajakan, Audit Keuangan, *Corporate Action*, dan jasa keuangan dan manajemen lainnya dengan cara klik **“BATS Consulting Services”** dan akan muncul tampilan seperti berikut:

+ Financial Audit		
- Taxation		
No.	Type of Service	Description
1	Transfer Pricing	In order to fulfil the obligations of Annual Tax Report for Corporate Income Tax Return, some of the requirements are to fill in and attach the Summary of the companies Master File and Local File for companies that meet the criteria to compile the Transfer Pricing document (TP Doc). Transfer Pricing Document is a document maintained by a Taxpayer as the basis for the Application of Fairness and Business Customary Principles in Determining Transfer Prices carried out by Taxpayer.
2	Tax Health Check	A tax health check-up is a review of the tax affairs of a business entity, which is intended to highlight potential weaknesses or risks arising from errors or omissions in the business records and accounting systems, as well as identifying potential tax liabilities. Conducting such health checks on a periodic basis will help in managing tax risks, ensure appropriate compliance, result in better preparedness for litigation matters and strengthen tax positions.
3	Tax Refund And Audit	Tax Refund is an application for the payment of overpayment of taxes made by taxpayers to the state. The tax overpayment refund is the sole right of the taxpayer and the government; in fulfilling its duties to the citizens should refund the taxpayer should the taxpayer made an overpayment. In other words, the state pays back the taxes that have been overpaid by the taxpayer. Tax Refund will arise if there is an overpayment of tax as reported in the Tax Return (SPT) or if there is an error in collection or deduction that causes an overpayment of tax.
4	Tax Objection And Appeal	Referring to Article 25 paragraph (1) General provisions and tax procedures, tax objection can be interpreted as an effort which can be taken by a taxpayer who is less or not satisfied with, or does not agree with the results of the tax audit contained in tax assessments or on tax withholding or collection by parties third.

- b. Anda juga dapat melihat informasi mengenai jadwal kegiatan seminar dan pelatihan yang akan diselenggarakan oleh BATS Consulting dalam waktu dekat dengan cara klik **“Training”** dan akan muncul tampilan seperti berikut:



Catatan:

BATS Consulting tidak hanya menyelenggarakan kegiatan dengan tema perpajakan, melainkan juga kegiatan di bidang lainnya seperti teknologi, *soft skills*, *marketing*, *digital marketing*, akuntansi, dan *investment banking*.

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