

Monthly Newsletter

# The Importance of a Holistic Tax Curriculum

Nurturing tax professionals through a quality higher education



October 2023

# Table of Contents

---

## 3 Insight Article

Fiscal Administration Science  
Universitas Indonesia: Creating  
Competent Tax Experts since 1981

3  English version

8  Bahasa Indonesia version

## 13 Monthly Highlights: October 2023

14 Local Government Asked to Increase Local Tax Revenue and Local Tax Ratio

15 Newly Issued the Ministry of Finance Regulation Number 96 Year 2023 Regulates Import Tax

16 Jakarta Plans to Impose Tax on Online Shop and Online Transportation

17 National Tax Incentive Approved: Purchased Property Below IDR2 Billion is Tax-free

18 National Tax Revenue Reached IDR1,387.7 T until September 2023


## 19 International News

## 20 Tax Calendar: November 2023

# Fiscal Administration Science Universitas Indonesia: Creating Competent Tax Experts since 1981

Universitas Indonesia has always been a staple part in the advancement of the Indonesian society. One of its notable role is nurturing the country's future taxation experts through one of its programs, Fiscal Administration.

Shaheila Roeswan

 This article is written in English. See [page 8](#) for the Bahasa Indonesia version.



# Fiscal Administration Science Universitas Indonesia: Creating Competent Tax Experts since 1981

by Shaheila Roeswan & Maulana Ibrahim

**Tax regulations and methods for fulfilling tax obligations will always face changes in Indonesia.** These changes are most likely due to global-scaled changes in the economic and technology industry, such as big data, artificial intelligence or AI, blockchain, and applications used in the finance industry, including tax applications.

These changes prompted people within the tax industry to always improve their competence to stay on top of things, and to stay relevant within the changes. In this case, universities are one of the most important actors in molding people within the industry into becoming one that is competent and connected with industry changes.

In this issue, MIB is graced with the opportunity to interview Dr. Inayati, M.Si as the head of the Fiscal Administration Science department in the Fiscal Administration Faculty of Universitas Indonesia. In this interview, Inayati explains how the Fiscal Administration Program (“Fiscal UI”) prepares its students to face the dynamic changes of the tax industry.

## **Comprehensive and Multidisciplinary Taxation Curriculum**

In 1981, the Political and Social Science Faculty or FISIP in Universitas Indonesia established a new program, the Fiscal Administration Science Program (often referred to as ‘Fiskal UI’). At the time, it falls under the Administration Science Department. The opening of the new program is based on the request of the Directorate General of Taxes of Indonesia at the time. In addition, Inayati also explains that the name ‘Fiscal’ refers to the Dutch word, ‘*Fiskal*,’ meaning ‘Tax.’

Fiskal UI develops its curriculum to address taxation at the micro and mezzo level, with a broad taxation scope, which includes income tax, value-added tax, local tax, excise, custom, tax disputes, tax regulation, and international tax. At the mezzo level, students will learn taxation at a regulatory level, such as regulation formulation cycle, regulation evaluation, as well as tax regulation analysis and good taxation administration. At the micro level, students will learn finance, budget, and tax accounting, tax planning at corporate level, and technical issues, such as Tax Returns (“SPT”) filing processes and technicalities.

Since 2015, the Administration Science Department have separated from FISIP UI and became Administration Science Faculty or **FIA UI**. This also changes what formerly was Fiscal Administration Science program into Fiscal Administration Science Department. Inayati highlighted that there are curricular differences in Fiskal UI, compared to when it was still under the FISIP UI and now under the FIA UI.



As an established faculty, Fiskal UI is entitled to develop their own mandatory college courses. In regulating the mandatory courses, Fiskal UI uses a more detailed and comprehensive approach with deeply-embedded perspectives of administration theory and tax regulations. In terms of the development of its subject matter, Fiskal UI used a multi and interdisciplinary approach through political and social, public policy, and tax policy aspects behind the formulation of tax regulation or provision, in designing the program's curriculum. Regarding this matter, Inayati commented:



Photo by the Faculty of Administrative Science of Universitas Indonesia

“ ... We absorb various social knowledge, which then becomes a context, since a regulation does not apply in a vacuum space but rather within the society.... Which then it is hoped that the knowledge perspective that we brought (into the program) becomes more comprehensive, and the approach become more multidisciplinary.”

– Dr. Inayati M.Si

Inayati added that when compared to curriculums of the Economic or Law faculty, Fiskal UI focuses its content more on the mezzo and micro-economic levels. In the mezzo-taxation level, Fiskal UI focuses on the development of regulations and tax administration, whereas on the micro-taxation level, it focuses on approach between tax management, tax accounting, and practices of tax regulation.

The curriculum that Fiskal UI follows also depends on the needs of every user and stakeholder of the program, in order to determine and improve the courses that will be taught to the students, alongside following the national curriculum called 'Kampus Merdeka'.

Fiskal UI also preps its students by building connections with other faculties and universities, companies, and government institution. The collaboration is done in regards to graduate hiring as well as internships. These companies then will be asked for its feedback in order for Fiskal UI to build on and enhance the curriculum, therefore matches the need of future hires. Internships are also done by students to ensure they receive experience and have a taste of what life after campus is before graduating.

## Program Lecturers and Learning Methods

During the learning execution, Fiskal UI is committed to ensure that students are able to receive knowledge and information from high quality lecturers. This is ensured by their strict lecturer requirements. To name a few, finishing a Master Degree is the minimum academic requirement for FIA UI lecturers. Many of its members have completed their Doctoral degree.

As for the expertise, the lecturers in Fiskal UI is not limited to pure scholars and academics, but also coming from a variety of occupation, such as tax consultants, tax attorney, tax judge, employees of tax or excise customs, local tax authorities, as well as researchers.

In the academic process, lecturers push students to not only succeed in their learning results, but also to accommodate the learning process. Lecturers as class facilitators ensure that students become proactive by also taking students' class participation and discussion activities in their grading components. In addition, finals in the form papers and journal are also given to test out the students' abilities.

Fiskal UI guides its students into greatness by designing and preparing the best educational method. This provides the 'mold' for its students to develop sharp analytical skill, ability to participate in discussions and deliver their opinion accordingly, increase their reading comprehension, and also support its students mentally to remain adaptive to change. Fiskal UI collaborates with the student affairs unit to provide a space for students to maintain and share their emotional challenges.

## Fiskal UI Graduates and Career Prospects of Its Students

Today, Fiskal UI recent graduates and alumni are embarking on a broad spectrum of occupation within the taxation industry. Many have careers as tax consultant, tax attorneys, working for local and central tax authorities, researchers, even scholars. There are even alumni that have become professors in the taxation industry, partners at famous tax consultant offices, and other strategically-beneficial positions in the industry.

Inayati explains that Fiskal UI students are equipped with knowledge and curriculum that pushes its students to be able to work in different levels of roles in the industry. From technical role to strategical role, such as regulation analysis and tax disputes, Fiskal UI is confident that its students and graduates are ready to face the corporate world.

Inayati added that many of Fiskal UI graduates work in tax consultant offices, or research institutions. Others have also developed their own tax consultant offices, or even working within the governmental environment. Recent graduates from Fiskal UI have been known to also receive job offerings prior to their graduations.

Inayati shared her thoughts for the future of taxation occupation. As tax-related roles in the future will become even more dynamic and easily mendable, Inayati has been keeping her eyes on the how the development of the taxation industry are also going through significant changes, for example, with the usage of information and technology in the taxation industry with the appearances of many tax applications and the core tax administration system by the government planned to be implemented in 2024.

Inayati also added that the anticipated competitor by the students and graduates of Fiskal UI is not other students or graduates that will practice within the taxation industry, but rather technological advancements and artificial intelligence that are indicators of the development and future of the working environment, as well as included in the future of work discourse.

Fiskal UI graduates are hoped to use more of their humane characteristics in anticipating and adapting to technological developments, such as using their soft skills. In addition, Fiskal UI graduates are also hoped to utilize what they have learned throughout college, and to combine that with their passion as well as their expertise in taxation.

We quote Inayati for her hopeful message and encouragement for Fiskal UI alumni,

“ ... to be able to exceed themselves into being the best kind of human, which are the kind of human that are beneficial for their country, their nation, for each other, as it is the best kind of person.”

– Dr. Inayati M.Si




As a closing statement, Inayati provided words of encouragement and expectations for her current and former students, to always improve themselves by continuously studying in order for them to adapt to dynamic changes and keep track of their attitude wherever they are.



# Program Studi Ilmu Administrasi Fiskal Universitas Indonesia: Mencetak SDM Unggul di Bidang Perpajakan Sejak Tahun 1981

Universitas Indonesia selalu mengambil bagian dalam perkembangan Indonesia. Salah satu peran terpenting dari Universitas Indonesia adalah mempersiapkan para ahli pajak Indonesia di masa depan nanti melalui program studi Ilmu Administrasi Fiskal.

Shaheila Roeswan

 This article is written in Bahasa Indonesia. See [page 3](#) for the English version.

# Program Studi Ilmu Administrasi Fiskal Universitas Indonesia: Mencetak SDM Unggul di Bidang Perpajakan Sejak Tahun 1981

oleh Shaheila Roeswan & Maulana Ibrahim

**Regulasi perpajakan dan metode dalam memenuhi kewajiban perpajakan selalu mengalami perubahan.** Hal ini dipengaruhi oleh perubahan situasi global yang cepat di bidang teknologi dan ekonomi seperti Big Data, Artificial Intelligence (AI), Blockchain, dan aplikasi-aplikasi di bidang keuangan termasuk pajak.

Perubahan-perubahan tersebut mengharuskan Sumber Daya Manusia (“SDM”) di bidang perpajakan untuk terus meningkatkan kompetensi agar tetap handal dan relevan dengan perubahan. Dalam hal ini, Universitas merupakan pihak yang penting dalam mencetak SDM di bidang perpajakan yang handal dan relevan dengan perubahan.

MIB berkesempatan untuk mewawancarai Dr. Inayati, M.Si, selaku Ketua Departemen Ilmu Administrasi Fiskal di Fakultas Ilmu Administrasi (“FIA”) Universitas Indonesia (“UI”). Dalam wawancara tersebut, Inayati menjelaskan bagaimana program studi Ilmu Administrasi Fiskal (“Fiskal UI”) mempersiapkan mahasiswa untuk menghadapi perubahan dunia perpajakan yang kian dinamis.

## **Kurikulum Perpajakan Komprehensif dan Multidisiplin**

Pada tahun 1981, Fakultas Ilmu Sosial dan Politik (“FISIP”) UI membuka Program Studi Ilmu Administrasi Fiskal (“Fiskal UI”) yang saat itu berada di bawah Departemen Ilmu Administrasi. Pembukaan program studi ini didasarkan pada permintaan pegawai Direktorat Jenderal Pajak untuk membuat program studi khusus perpajakan. Selain itu, Inayati juga menjelaskan nama ‘Fiskal’ merujuk pada kata ‘Fiskal’ di Belanda yang berarti pajak.

Fiskal UI merupakan program studi yang mengajarkan perpajakan pada level meso dan mikro dengan lingkup perpajakan yang luas meliputi pajak penghasilan, pajak pertambahan nilai, pajak daerah, bea, cukai, sengketa pajak, kebijakan pajak, hingga pajak internasional. Dimana pada level meso, mahasiswa mempelajari perpajakan pada level kebijakan seperti siklus perumusan kebijakan, evaluasi kebijakan, serta analisis kebijakan perpajakan dan administrasi perpajakan yang baik. Sedangkan pada level mikro, mahasiswa mempelajari akuntansi keuangan, akuntansi biaya, akuntansi pajak, *tax planning* pada level perusahaan, dan juga hal-hal teknis seperti pengisian Surat Pemberitahuan (“SPT”).

Mulai tahun 2015, Departemen Ilmu Administrasi telah berdiri sendiri sebagai Fakultas Ilmu Administrasi (“FIA UI”) sehingga Program Studi Ilmu Administrasi Fiskal kini juga menjadi Departemen Ilmu Administrasi Fiskal. Inayati juga menjelaskan bahwa terdapat perbedaan kurikulum program studi Fiskal UI antara saat masih berada di FISIP UI dan saat sudah berada di bawah FIA UI.

Saat ini, Fiskal UI memiliki keleluasaan dalam mengembangkan mata kuliah wajib Fiskal UI. Dalam merumuskan mata kuliah wajib Fiskal UI, pendekatannya menjadi lebih detail dan komprehensif serta semakin kental dengan perspektif teori administrasi serta kebijakan pajak. Dalam pengembangan keilmuan, Fiskal UI menggunakan pendekatan multi dan inter disiplin dengan menggunakan aspek sosial politik dan kebijakan publik dan kebijakan pajak dibalik perumusan kebijakan/regulasi perpajakan dalam mendesain kurikulum program studi. Terkait hal ini, Inayati menyatakan:



“ (...) Kami banyak sekali menyerap ilmu-ilmu sosial, yang menjadi konteks kemudian, karena kan kebijakan itu tidak berada di ruang hampa, kebijakan itu kan berada di dalam masyarakat. (...) Sehingga diharapkan perspektif keilmuan yang kami bawa menjadi lebih komprehensif, dan pendekatannya menjadi lebih multi disiplin.”

– Dr. Inayati M.Si

Inayati pun menambahkan jika dibandingkan dengan kurikulum program studi perpajakan dengan perspektif ekonomi dan hukum, Fiskal UI lebih fokus kepada perpajakan di level meso dan mikro ekonomi. Pada level meso, kurikulum Fiskal UI memiliki fokus pada pengembangan pendekatan kebijakan dan administrasi perpajakan, sementara pada level mikro juga dikembangkan pendekatan antara lain manajemen pajak, akuntansi pajak dan praktik regulasi perpajakan.

Kurikulum yang diikuti oleh Fiskal UI, selain berpedoman pada kurikulum Kampus Merdeka yang diimplementasikan secara nasional, juga memperhatikan kebutuhan dari para user dan stakeholder dalam menentukan dan mengembangkan mata kuliah yang diajarkan kepada para mahasiswa.

Fiskal UI juga mempersiapkan mahasiswanya dengan menjalin kerja sama dengan fakultas dan universitas lain, perusahaan, maupun instansi pemerintah. Kerja sama ini dijalin dalam rangka penerimaan lulusan dan juga peserta magang. Perusahaan-perusahaan ini pun kemudian akan diminta masukannya oleh Fiskal UI untuk mengembangkan lagi kurikulum yang digunakan agar capaian pembelajaran lulusan yang dihasilkan sesuai dengan kebutuhan pengguna lulusan.



Kegiatan magang dilakukan agar para mahasiswa juga dapat merasakan dan mendapatkan pengalaman di dunia pekerjaan bahkan sebelum lulus.

## **Tenaga Pengajar dan Metode Pembelajaran**

Dalam penyelenggaraan kegiatan belajar mengajar, Fiskal UI berkomitmen agar mahasiswa mendapatkan ilmu pengetahuan dari Tenaga Pengajar atau Dosen yang berkualitas. Hal ini ditunjukkan dengan syarat pendidikan yang harus ditempuh yakni paling rendah gelar magister serta sebagian dosen juga telah menempuh jenjang pendidikan doktor. Dosen Fiskal UI pun tidak hanya terdiri dari akademisi murni, tetapi juga berasal dari beragam profesi yakni konsultan pajak, kuasa hukum pajak, hakim pajak, pegawai pajak maupun bea cukai, otoritas pajak daerah, dan peneliti.

Dalam proses pembelajaran, dosen mendorong mahasiswa untuk tidak hanya berhasil dalam pembelajaran, tetapi juga dari segi proses belajar. Para dosen sebagai fasilitator dalam kelas memastikan bahwa mahasiswa juga dinilai partisipasi dan diskusinya dalam kegiatan kelas, dan bahkan ada pula pemberian ujian dalam bentuk pembuatan *paper* dan jurnal untuk menguji kemampuan mahasiswa.

Fiskal UI turut mempersiapkan mahasiswanya dengan mendesain dan menyiapkan metode pembelajaran yang dapat membuat para mahasiswa memiliki kemampuan analisis yang baik, berdiskusi, menyampaikan pendapat, tingkat membaca, dan mempersiapkan mahasiswa secara mental untuk menghadapi dan beradaptasi pada perubahan. Tidak hanya itu, Fiskal UI juga bekerja sama dengan unit kemahasiswaan dalam memberikan support secara mental sebagai wadah bercerita bagi para mahasiswanya.

## **Profil Lulusan Fiskal UI & Prospek Karir Mahasiswa Fiskal UI**

Lulusan Fiskal UI saat ini memiliki profesi yang beragam di bidang perpajakan mulai dari konsultan pajak, kuasa hukum perpajakan, bekerja pada otoritas pajak baik di pemerintah pusat maupun di pemerintah daerah, peneliti, hingga akademisi. Fiskal UI sendiri telah memiliki lulusan yang menjadi guru besar di bidang perpajakan, partner di kantor konsultan pajak ternama, dan berbagai posisi strategis lainnya dalam bidang perpajakan.

Inayati menjelaskan bahwa mahasiswa Fiskal UI dipersiapkan dengan pembekalan materi dan kurikulum yang mendorong lulusannya untuk dapat bekerja di berbagai level pekerjaan di bidang perpajakan. Mulai dari pekerjaan teknis hingga pekerjaan yang lebih strategis, seperti kebutuhan akan analisis regulasi dan sengketa perpajakan.

Beliau juga memaparkan bahwa lulusan dari Fiskal UI kerap kali bekerja di kantor konsultan pajak. Ada pula beberapa lulusan yang memilih untuk bekerja dalam lembaga riset, mendirikan kantor konsultan pajak sendiri, atau juga bekerja di pemerintahan. Mahasiswa dan fresh graduates Fiskal UI bahkan kerap memperoleh panggilan seleksi dan tawaran pekerjaan sebelum dinyatakan lulus atau wisuda.

Untuk prospek karir mahasiswa pada masa yang akan datang, Inayati memandang bahwa pilihan profesi terkait pajak akan semakin cair dan dinamis.

Beliau mengamati bahwa perkembangan di dunia perpajakan juga mengalami perubahan, contohnya penggunaan teknologi informasi dalam bidang perpajakan seperti munculnya berbagai aplikasi perpajakan dan juga pemerintah yang akan menggunakan *core tax administration system* (CTAS) mulai tahun 2024.

Inayati juga berpendapat bahwa pesaing yang perlu diantisipasi adalah mahasiswa dan lulusan Fiskal UI bukanlah lulusan dari jurusan lain yang akan melakukan praktik di ranah perpajakan melainkan perkembangan teknologi dan kecerdasan artifisial yang merupakan salah satu kemajuan dan masa depan dari dunia kerja dan juga termasuk dalam diskursus *future of work*.

Lulusan Fiskal UI justru diharapkan untuk lebih menggunakan keunggulannya sebagai manusia dalam mengantisipasi dan beradaptasi dengan kemajuan teknologi seperti menggunakan *soft skill*. Selain itu, lulusan Fiskal UI juga diharapkan menggunakan apa yang telah dipelajari dari universitas untuk menggabungkan *passion* dan keahliannya di bidang perpajakan.

Inayati berpesan untuk lulusan Fiskal UI:

" (...) mampu mengembangkan dirinya menjadi manusia-manusia terbaik, yaitu manusia-manusia yang bermanfaat untuk negara, untuk bangsa, untuk negara, dan untuk sesama, karena itu adalah versi terbaik manusia."

– Dr. Inayati M.Si



Photo by the Faculty of Administrative Science of Universitas Indonesia

Akhir kata, lulusan Fiskal UI diminta untuk terus mengembangkan dirinya dengan terus belajar agar dapat beradaptasi dengan perubahan yang dinamis dan tetap menjaga *attitude* di manapun mereka berada.



# Monthly Highlights

News and Events in October 2023

For more articles, visit [www.mib.group](http://www.mib.group)





# Monthly Highlights

News Summary for October 2023



Photo credit by pixelshot

*Local Tax Ratio and Revenue is pushed to fulfill the national target of 3%.*

## Local Government Asked to Increase Local Tax Revenue and Local Tax Ratio

Regional or local government is asked by the central government to think of ways to increase the local tax revenue and ratio.

Nationally, the local tax ratio has not reached 3%, with the exception of Bali, which has a 3.23% tax ratio. The urge to increase revenue and ratio is supported by the issuance of the HKPD Law.

The Ministry of Finance also reminds the local government to prepare for the long-term effects of any tax regulations.



Click here (or the title) to read the full article on our website.

# Monthly Highlights

News Summary for October 2023

*The Ministry of Finance Regulation No. 96 Year 2023 replaces previous regulation regarding import goods.*



Photo credit by InfnitumProdux

## **Newly Issued the Ministry of Finance Regulation Number 96 Year 2023 Regulates Import Tax**

The government released the Ministry of Finance Regulation Number 96 Year 2023, which acts as the replacement for the Ministry of Finance Regulation Number 199 Year 2019.

The new regulation responds to the changes within the import environment, where the regulation provisioned several issues.

For example, the acknowledgment of Trade Through Digital System service platforms as importers, and the revision of several commodities' tax rates.



Click here (or the title) to read the full article on our website.

# Monthly Highlights

News Summary for October 2023

*Online shop and transportation services is being eyed for tax imposition in Jakarta.*



Photo credit by Creativa Images

## Jakarta Plans to Impose Tax on Online Shop and Online Transportation

The issue of imposing taxes on online shops and online transportation services in Jakarta is currently being raised to improve local tax revenue.

While the imposition might be beneficial for local taxes, the imposition should also be in compliance with the central regulation regarding the same issue.

The imposition of the tax objects should be checked, therefore it does not overlap with central tax objects.



Click here (or the title) to read the full article on our website.



# Monthly Highlights

News Summary for October 2023



Photo credit by NoName\_13 from pixabay

*The government agreed on giving VAT incentives for properties under IDR2 billion.*

## **National Tax Incentive Approved: Purchased Property Below IDR2 Billion is Tax-free**

As an effort to increase the GDP of the real estate and property industry, the government has agreed to provide tax incentives for purchased properties.

Purchased properties priced below IDR2 billion is eligible to use tax incentive in the form of 100% government-borne VAT until June 2024.

After June until the end 2024, the government will only borne 50% off of the VAT.



Click here (or the title) to read the full article on our website.



# Monthly Highlights

News Summary for October 2023

*The national tax revenue until September 2023 has now reached IDR1,387.78 T.*



Photo credit by The Ministry of Finance Republic Indonesia from Kompas.com YouTube Channel

## National Tax Revenue Reached IDR1,387.7 T until September 2023

The collected national tax revenue has reached IDR1,387.78 trillion until September 2023. The revenue is said to grow 5.9% yearly.

Compared to previous year, the growth rate may have dropped since commodity prices are going through normalisation, but the government is positive that the tax revenue target fulfilment for 2023 is still on track.

The biggest contributor of the tax revenue is held by Non-oil and gas income tax, followed by Value-added tax and Luxury Sales Tax.



Click here (or the title) to read the full article on our website.



### Japan Taxes Famous Tourist Spot

The Japanese government implemented an additional tax on tourists visiting the Itsukushima Shrine.



### Portugal Annuls Tax Relief for Foreigners in the Country

Tax reliefs introduced in 2009 for foreigners will be annulled due to its effect on the real estate market.



### European Cities to Increase Tourist Tax in 2024

Amsterdam and Paris plans to increase their tourist tax, each increasing for around 12,5% and 200%.



### California Extends Tax Deadlines Due to Natural Disasters

The IRS has extended the deadline for tax reports and payments in California state due to flooding and storms.



Tax Calendar

# November 2023

MON	TUE	WED	THU	FRI	SAT	SUN
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	1	2	3
4	5	6	7	8	9	10

## Reminders

- 10 November 2023** Payment Deadline : October 2023 Art. 4(2), 15, 21/26, 22, & 23/26 Income Tax
- 15 November 2023** Payment Deadline : October 2023 Art. 25 Income Tax, SME Final Income Tax, & Self-Assessed VAT
- 20 November 2023** Filing Deadline : October 2023 Art. 4(2), 15, 21/26, 22, 23/26, & 25 Income Tax
- 30 November 2023** Payment and Filing Deadline : October 2023 VAT

# Contact Us

---

**PT MIB Global Grup**

Treasury Tower, 31st Floor, Jl. Jend. Sudirman Kav. 52-53  
DKI Jakarta, Indonesia - 12190

[www.mib.group](http://www.mib.group)



+62 819 1188 0099

