



PERIOD: January 2023

MONTHLY TAX CHECKLIST			
CLIENT NAME: PT. GNB Accelerator Asia			
PIC 1 (Inputter):	Silvi	Target Date:	09-Feb-23
PIC 2 (Peer Review):	Lasmi	Review Date:	09-Feb-23
PIC 3 (Senior Checker):	Aji	Send Date:	09-Feb-23
Equalization of numbers in tax reports and financial statements			
VAT		Amount	
Sales in Financial Statement (YTD)		100.000.000	
Sales in VAT Report (YTD)		300.000.000	
Difference		(200.000.000)	
Notes (if There is Difference)		Prorate 3 month sales	
Income Tax Art 21		Amount	
Expenses in Financial Statement (Salary, Individual Professional Fee, etc) (YTD)		46.795.214	
Bruto in Income Tax Art 21 Report (YTD)		-	
Difference		46.795.214	
Notes (if There is Difference)		BPJS	
Income Tax Art 23, 26, & 4(2)		Amount	
Expenses in Financial Statement (Service, Rent, Interest, Royalty, etc) (YTD)		29.260.065	
Bruto in Unification Income Tax Report (YTD)		26.560.810	
Difference		2.699.255	
Notes (if There is Difference)		Prepayment	
Working Paper & Reporting Review		Yes/No	Notes (If No)
For WHT Art 21, all employee data (NPWP, PTKP status, etc) are updated with actual conditions		✓	
For WHT Art 21, salary data in the working paper is the same as the salary data sent by the client		✓	
For WHT Art 21, BPJS Data in the working paper is the same as the BPJS Payment Data		✓	
Withholding tax is calculated at the correct tax rate		✓	
There are no errors in all the formulas in the working paper		✓	
Make Sure monthly income tax (ex. PPh 25, PP23, PPh 15) is calculated properly. PPh 25 should be same		✓	
Billing Code is correct (correct period, amount, etc)		✓	
All data reported is same with the working paper		✓	
For VAT report, compensation from previous period should be the same as SPT of last period		M/A ✓	
If use tax treaty rate, make sure DGT form is available and still valid		✓	
Delivery and Documentation		Yes/No	Notes (If No)
All SPT & Tax Slip has been sent to clients		✓	
All related data are well documented on the server		✓	

	
AJI	INMIN