



PERIOD: January 2023

MONTHLY TAX CHECKLIST			
CLIENT NAME: PT. Cella Management Logistik			
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)		N/A	
Sales in VAT Report (YTD)		N/A	
Difference		N/A	
Notes (if There is Difference)			
Income Tax Art 21		Amount	
Expenses in Financial Statement (Salary, Individual Professional Fee, etc) (YTD)		N/A	
Bruto in Income Tax Art 21 Report (YTD)		N/A	
Difference		N/A	
Notes (if There is Difference)			
Income Tax Art 23, 26, & 4(2)		Amount	
Expenses in Financial Statement (Service, Rent, Interest, Royalty, etc) (YTD)		N/A	
Bruto in Unification Income Tax Report (YTD)		N/A	
Difference		N/A	
Notes (if There is Difference)			
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		✓	
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