

LAMPIRAN
PERATURAN DIREKTUR JENDERAL PAJAK
NOMOR PER- 10 /PJ/2017
TENTANG TATA CARA PENERAPAN
PERSETUJUAN PENGHINDARAN PAJAK
BERGANDA

A. Ketentuan bagi Pemotong dan/atau Pemungut Pajak dan Kustodian.

1. Pemotong dan/atau Pemungut Pajak melakukan pemotongan dan/atau pemungutan pajak atas setiap penghasilan yang diterima atau diperoleh Wajib Pajak Luar Negeri (WPLN) sesuai dengan ketentuan yang diatur dalam Undang-Undang PPh.
2. Pemotong dan/atau Pemungut Pajak harus membuat bukti pemotongan dan/atau pemungutan pajak sesuai dengan ketentuan dan tata cara yang berlaku dan wajib disampaikan kepada WPLN.
3. Pemotong dan/atau Pemungut Pajak tetap harus membuat bukti pemotongan dan/atau pemungutan pajak walaupun tidak terdapat pajak yang dipotong dan/atau dipungut dengan mencantumkan besarnya penghasilan bruto dan mencantumkan "NIHIL" pada kolom jumlah PPh yang dipotong dan/atau dipungut. Bukti pemotongan dan/atau pemungutan pajak dimaksud tidak wajib disampaikan kepada WPLN.
4. Pemotong dan/atau Pemungut Pajak wajib menyampaikan SPT Masa dengan dilampiri fotokopi SKD WPLN yang telah dilegalisir dan bukti pemotongan dan/atau pemungutan pajak ke Kantor Pelayanan Pajak.
5. Pemotong dan/atau Pemungut Pajak harus memastikan bahwa WPLN telah memenuhi persyaratan sebagaimana dimaksud pada Pasal 2 ayat (2) Peraturan Direktur Jenderal Pajak ini untuk dapat menerapkan ketentuan dalam P3B. Pemotong dan/atau Pemungut Pajak memastikan pemenuhan persyaratan tersebut dengan melakukan penelitian atas SKD WPLN yang telah disampaikan oleh WPLN.
6. Penelitian atas SKD WPLN (*Form DGT-1* atau *Form DGT-2*) untuk memastikan bahwa penerima penghasilan bukan Subjek Pajak Dalam Negeri Indonesia harus dilakukan oleh Pemotong dan/atau Pemungut Pajak. Dalam hal penerima penghasilan adalah Subjek Pajak dalam negeri, Pemotong dan/atau Pemungut Pajak wajib memotong dan/atau memungut pajak yang terutang sesuai dengan ketentuan yang diatur dalam Undang-

Undang PPh. Keberadaan Subjek Pajak Dalam Negeri untuk Form DGT-1 ditentukan:

- 1) dalam Part V butir 3 tercantum alamat WPLN di Indonesia; atau
 - 2) dalam Part V butir 6 tercantum bahwa WPLN mempunyai tempat tinggal tetap di Indonesia; atau
 - 3) dalam Part V butir 7 tercantum tempat kediaman WPLN di Indonesia; atau
 - 4) dalam Part VI butir 1,2, atau 3 mencantumkan tempat pendirian, tempat kedudukan, atau alamat kantor pusat WPLN di Indonesia.
7. Pemotong dan/atau Pemungut Pajak harus melakukan penelitian apakah tujuan utama atau salah satu tujuan utama transaksi atau pengaturan skema transaksi (*arrangement*) adalah untuk mendapatkan manfaat P3B serta bertentangan dengan maksud dan tujuan dibentuknya P3B dengan memastikan apakah SKD WPLN Form DGT-1 mencantumkan jawaban:
- 1) "Yes" dalam Part V Butir 4; atau
 - 2) "Yes" dalam Part VI Butir 5.
- P3B tidak diterapkan dalam hal salah satu jawaban WPLN penerima penghasilan sesuai dengan angka 1) atau 2) di atas.
8. Pemotong dan/atau Pemungut Pajak harus melakukan penelitian terjadi atau tidaknya penyalahgunaan P3B dengan memastikan apakah SKD WPLN mencantumkan jawaban "No" untuk salah satu atau seluruh pertanyaan dalam Butir 7 sampai dengan Butir 10 pada Part VI. P3B tidak diterapkan dalam hal salah satu atau seluruh jawaban WPLN penerima penghasilan adalah "No".
9. Pemotong dan/atau Pemungut Pajak harus melakukan penelitian apakah WPLN merupakan *beneficial owner* yang dipersyaratkan dalam P3B dengan memastikan apakah SKD WPLN Form DGT-1 mencantumkan jawaban:
- 1) "Yes" dalam Part V Butir 5; atau
 - 2) "Yes" dalam Part VII Butir 1; atau
 - 3) "No" untuk salah satu atau seluruh pertanyaan dalam Part VII Butir 2 sampai dengan Butir 4; atau
 - 4) "Yes" dalam Part VII Butir 5.
- P3B tidak diterapkan dalam hal salah satu jawaban WPLN penerima penghasilan sesuai dengan angka 1), 2), 3), atau 4) di atas.
10. Dalam hal WPLN penerima penghasilan adalah pemerintah negara mitra atau yurisdiksi mitra P3B, Bank Sentral atau lembaga-lembaga tertentu yang namanya disebutkan secara tegas dalam P3B atau yang telah

disepakati oleh otoritas pajak indonesia dan otoritas pajak negara mitra atau yurisdiksi mitra P3B, Pemotong dan/atau Pemungut Pajak harus memastikan bahwa lembaga tersebut benar-benar merupakan lembaga yang dimaksud dalam P3B dengan melakukan penelitian terhadap SKD WPLN dan/atau *Certificate of Residence* dan/atau surat keterangan dengan persyaratan sebagaimana dimaksud dalam Pasal 11 Peraturan Direktur Jenderal ini.

11. Untuk pemotongan dan/atau pemungutan pajak atas penghasilan dari transaksi pengalihan saham atau obligasi yang diperdagangkan atau dilaporkan di bursa efek di Indonesia, selain bunga dan dividen yang diterima atau diperoleh WPLN melalui Kustodian:
 - a. Form DGT-2 harus diisi secara lengkap dan ditandatangani atau diberi tanda yang setara dengan tanda tangan oleh WPLN sesuai dengan kelaziman di negara mitra atau yurisdiksi mitra P3B, serta disahkan dengan ditandatangani atau diberi tanda yang setara dengan tanda tangan oleh Pejabat yang Berwenang sesuai dengan kelaziman di negara mitra atau yurisdiksi mitra P3B;
 - b. Form DGT-2 asli diserahkan kepada Kustodian oleh WPLN penerima penghasilan;
 - c. Kustodian wajib menyerahkan Form DGT-2 asli yang masih berlaku yang diterima dari WPLN kepada Pemotong dan/atau Pemungut Pajak;
 - d. Dalam hal WPLN penerima penghasilan menerima penghasilan dari beberapa sumber, Kustodian dapat membuat fotokopi lembar ke-1 dari Form DGT-2 dan meminta legalisasi kepada Kepala Kantor Pelayanan Pajak tempat Kustodian terdaftar sebagai Wajib Pajak;
 - e. Kepala Kantor Pelayanan Pajak yang melegalisasi fotokopi lembar ke-1 dari Form DGT-2 wajib menatausahakan 1 (satu) lembar legalisasi tersebut di KPP, dan Form DGT-2 asli dikembalikan kepada Kustodian;
 - f. Dalam hal diperlukan untuk pelaksanaan pengawasan kepatuhan Wajib Pajak, pemeriksaan, pemeriksaan bukti permulaan, penyidikan, keberatan, pembetulan, pengurangan atau penghapusan sanksi administrasi, pengurangan atau pembatalan surat ketetapan pajak yang tidak benar, atau pengurangan atau pembatalan surat tagihan pajak yang tidak benar; Kustodian harus menyampaikan Form DGT-2 asli sesuai dengan ketentuan peraturan perundangan perpajakan yang berlaku;
 - g. Pemotong dan/atau Pemungut Pajak wajib melakukan pemotongan atau pemungutan pajak sesuai dengan ketentuan yang diatur dalam P3B

berdasarkan Form DGT-2 yang masih berlaku atau fotokopi Form DGT-2 yang telah dilegalisasi yang disampaikan oleh Kustodian dan menyimpan fotokopi Form DGT-2;

h. Pemotong dan/atau Pemungut Pajak wajib membuat tanda bukti pemotongan dan/atau pemungutan pajak serta wajib menyerahkannya kepada WPLN melalui Kustodian.

12. Untuk pemotongan atau pemungutan pajak atas penghasilan yang diterima atau diperoleh WPLN bank dan dana pensiun:

a. Form DGT-2 harus diisi secara lengkap dan ditandatangani atau diberi tanda yang setara dengan tanda tangan oleh WPLN sesuai dengan kelaziman di negara mitra atau yurisdiksi mitra P3B, serta disahkan dengan ditandatangani atau diberi tanda yang setara dengan tanda tangan oleh Pejabat yang Berwenang sesuai dengan kelaziman di negara mitra atau yurisdiksi mitra P3B; dan

b. Form DGT-2 asli diserahkan oleh WPLN kepada Pemotong dan/atau Pemungut Pajak

13. Dalam hal persyaratan sebagaimana dimaksud dalam Pasal 2 ayat (2) Peraturan Direktur Jenderal Pajak ini tidak dapat dipenuhi oleh WPLN, Pemotong dan/atau Pemungut Pajak wajib memotong dan/atau memungut pajak yang terutang sesuai dengan ketentuan yang diatur dalam Undang-Undang PPh.

14. SKD WPLN dan *Certificate of Residence* wajib disimpan oleh Pemotong dan/atau Pemungut Pajak sesuai dengan ketentuan peraturan perundangan perpajakan yang berlaku.

B. Pengadministrasian SKD WPLN oleh Kantor Pelayanan Pajak.

1. Petugas yang menerima SPT Masa wajib meneliti kelengkapan SPT Masa Pemotong dan/atau Pemungut Pajak yang sekurang-kurangnya dilampiri dengan bukti pemotongan dan/atau pemungutan pajak dan fotokopi SKD WPLN yang telah dilegalisasi.
2. Kepala Kantor Pelayanan Pajak melakukan penelitian kebenaran atas jumlah pajak yang dipotong dan/atau dipungut dengan mencocokkan fotokopi SKD WPLN yang telah dilegalisasi dengan nama WPLN yang tercantum dalam bukti pemotongan dan/atau pemungutan pajak.
3. Dalam hal Pemotong dan/atau Pemungut Pajak belum melaksanakan kewajibannya sesuai dengan ketentuan yang diatur dalam Peraturan

Direktur Jenderal ini, Kepala Kantor Pelayanan Pajak wajib menindaklanjuti sesuai dengan ketentuan yang berlaku.

4. Dalam hal informasi yang terdapat dalam SKD WPLN mengindikasikan keberadaan bentuk usaha tetap dari WPLN di Indonesia, Kantor Pelayanan Pajak mengirimkan informasi tersebut ke Kantor Pelayanan Pajak yang berwenang untuk diteliti kebenarannya atau ditindaklanjuti sesuai dengan ketentuan yang berlaku.
5. SKD WPLN dan bukti pemotongan dan/atau pemungutan yang dilaporkan oleh Pemotong dan/atau Pemungut Pajak direkam dan ditatausahakan sesuai dengan ketentuan yang berlaku.

C. Bentuk Form DGT-1



MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA
DIRECTORATE GENERAL OF TAXES

(FORM DGT-1)

**CERTIFICATE OF DOMICILE OF NON RESIDENT
FOR INDONESIA WITHHOLDING TAX**

Guidance :

This form is to be completed by a person (which includes a body of a person, corporate or non corporate) :

- who is a resident of a country which has concluded a Double Taxation Convention (DTC) with Indonesia; and
- who claims relief from Indonesia Income Tax in respect of the following income earned in Indonesia (dividend, interest, royalties, income from rendering services, and other income) subject to withholding tax in Indonesia.

Do not use this form for :

- a banking institution, or
- a pension fund, or
- a person who claims relief from Indonesia Income Tax in respect of income arises from the transfer of bonds or stocks which traded or registered in Indonesia stock exchange and earned the income or settled the transaction through a Custodian in Indonesia, other than interest and dividend.

All particulars in the form are to be properly furnished, and the form shall be signed as completed. This form must be certified by the Competent Authority or his authorized representative or authorized tax office in the country where the income recipient is a tax resident before submitted to Indonesian withholding agent.

NAME OF THE COUNTRY OF INCOME RECIPIENT : _____ (1)

PART I INCOME RECIPIENT

Tax ID Number : _____ (2)

Name : _____ (3)

Full address : _____ (4)

Contact Number : _____ (5) email : _____ (6)

PART II DECLARATION BY THE INCOME RECIPIENT

I, (full name) _____ (7) hereby declare that I have examined the information provided in this form and to the best of my knowledge and belief it is true, correct, and complete. I further declare that ☐ I am ☐ this company is not an Indonesian resident taxpayer. (Please check the box accordingly)

_____, _____, _____ (8) _____, _____, _____ (9) _____ (10)
Signature of the income recipient or individual authorized to sign for the income recipient Place, date (mm/dd/yy) Capacity in which acting

PART III CERTIFICATION BY COMPETENT AUTHORITY OR AUTHORIZED TAX OFFICE OF THE COUNTRY OF RESIDENCE:

For the purpose of tax relief, it is hereby confirmed that the taxpayer mentioned in Part I is a resident in _____ (11) for the period _____ (12) to _____ (13) of the fiscal year _____ (14) within the meaning of the Double Taxation Convention in accordance with Double Taxation Convention concluded between Indonesia and _____ (15)

_____, _____, _____ (16) _____ (17) _____, _____, _____ (18)
Name and Signature of the Competent Authority or his authorized representative or authorized tax office Official Stamp (if any) Capacity/designation of signatory Place, date (mm/dd/yy)

Office address: _____ (19)

This form is available and may be downloaded at this website: <http://www.pajak.go.id>

PART IV**INDONESIA WITHHOLDING AGENT**

Tax ID Number : _____ (20)
 Name : _____ (21)
 Full address : _____ (22)
 Contact Number : _____ (23) email : _____ (24)

PART V**TO BE COMPLETED IF THE INCOME RECIPIENT IS AN INDIVIDUAL**

1. Name of Income Recipient : _____ (25)
 2. Date of birth (mm/dd/yyyy) : ____ / ____ / ____ (26)
 3. Full address : _____ (27)
 4. One of the principal purposes of the arrangements or transactions is to obtain benefit under the convention and contrary to the object and purpose of the DTC. ☐ Yes ☐ No (28)
 5. Are you acting as an agent or a nominee? ☐ Yes ☐ No (29)
 6. Do you have permanent home in Indonesia? ☐ Yes ☐ No (30)
 7. In what country do you ordinarily reside? _____ (31)
 8. Have you ever been resided in Indonesia? ☐ Yes ☐ No (32)
 If so, in what period? ____ / ____ / ____ to ____ / ____ / ____
 Please provide the address : _____
 9. Do you have any office, or other place of business in Indonesia? ☐ Yes ☐ No (33)
 If so, please provide the address : _____

PART VI**TO BE COMPLETED IF THE INCOME RECIPIENT IS NON-INDIVIDUAL**

1. Country of registration/incorporation : _____ (34)
 2. Which country does the place of management or control reside? _____ (35)
 3. Address of Head Office : _____ (36)
 4. Address of branches, offices, or other place of business in Indonesia (if any) : _____ (37)
 5. One of the principal purposes of the arrangements or transactions is to obtain benefit under the convention and contrary to the object and purpose of the DTC. ☐ Yes ☐ No (38)
 6. There are relevant economic motives or other valid reasons for the establishment of the foreign entity ☐ Yes ☐ No (39)
 7. The entity has its own management to conduct the business and such management has an independent discretion. ☐ Yes ☐ No (40)
 8. The entity has sufficient assets to conduct business other than the assets generating income from Indonesia. ☐ Yes ☐ No (41)
 9. The entity has sufficient and qualified personnel to conduct the business. ☐ Yes ☐ No (42)
 10. The entity has business activity other than receiving dividend, interest, royalty sourced from Indonesia. ☐ Yes ☐ No (43)

I declare that I have examined the information provided in this form and to the best of my knowledge and belief it is true, correct, and complete.

 (44)
 Signature of the Income recipient or individual
 authorized to sign for the Income recipient

 (45)
 Place, date (mm/dd/yy)

 (46)
 Capacity in which acting

Information is available and may be accessed at the website: <http://www.pajak.go.id>

PART VII**TO BE COMPLETED IF THE INCOME EARNED ARE DIVIDEND, INTEREST, OR ROYALTY**

1. The entity is acting as an agent, nominee or conduit ☐ Yes ☐ No (47)
2. The entity has controlling rights or disposal rights on the income or the assets or rights that generate the income. ☐ Yes ☐ No (48)
3. No more than 50 per cent of the entity's income is used to satisfy claims by other persons. ☐ Yes ☐ No (49)
4. The entity bears the risk on its own asset, capital, or the liability ☐ Yes ☐ No (50)
5. The entity has contract/s which obliges the entity to transfer the income received to resident of third country. ☐ Yes ☐ No (51)

PART VIII**INCOME EARNED FROM INDONESIA IN RESPECT TO WHICH RELIEF IS CLAIMED****1. Dividend, Interest, or Royalties:**

- a. Type of Income : _____ (52)
- b. Amount of Income liable to withholding tax under Indonesian Law : IDR. _____ (53)
- c. Amount of Income liable to withholding tax under DTC :
Amount : _____ (54) Percentage : _____ (55)

2. Income from rendering services (including professional) :

- a. Type of Income : _____ (56)
- b. Amount of Income liable to withholding tax under Indonesian Law : IDR. _____ (57)
- c. Amount of Income liable to withholding tax under DTC :
Amount : _____ (58) Percentage : _____ (59)
- d. Period of engagement (mm/dd/yy) : _____ (60)
- | | | |
|-----------------------|----|-----------------------|
| _____ / _____ / _____ | to | _____ / _____ / _____ |
| _____ / _____ / _____ | to | _____ / _____ / _____ |
| _____ / _____ / _____ | to | _____ / _____ / _____ |
| _____ / _____ / _____ | to | _____ / _____ / _____ |

3. Other Type of Income :

- a. Type of Income : _____ (61)
- b. Amount of Income liable to withholding tax under Indonesian Law : IDR. _____ (62)
- c. Amount of Income liable to withholding tax under DTC :
Amount : _____ (63) Percentage : _____ (64)

I declare that I have examined the information provided in this form and to the best of my knowledge and belief it is true, correct, and complete.

(65)
Signature of the income recipient or individual
authorized to sign for the income recipient

_____, ____ / ____ / ____ (66)
Place, date (mm/dd/yy)

(67)
Capacity in which acting

INSTRUCTIONS
FOR CERTIFICATE OF DOMICILE OF NON RESIDENT
FOR INDONESIA TAX WITHHOLDING (FORM DGT-1)

Number 1:

Please fill in the name of the country of income recipient.

Part I Income Recipient:

Number 2:

resident taxpayer.

Number 3:

Please fill in the income recipient's name.

Number 4:

Please fill in the income recipient's address.

Number 5:

Please fill in the income recipient's contact number.

Number 6:

Please fill in the income recipient's contact e-mail.

Part II Declaration by the Income Recipient:

Number 7:

In case the income recipient is not an individual this form shall be filled by the management of the income recipient. Please fill in the name of person authorized to sign on behalf the income recipient. If the income recipient is an individual, please fill in the name as stated in Number 3.

Number 8:

The Income recipient or his representative (for non individual) shall sign this form.

Number 9:

Please fill in the place and date of signing.

Number 10:

Please fill in the capacity of the claimant or his representative who signs this form.

Part III Certification by Competent Authority or Authorize Tax Office of the Country of Residence:

Number 11

Please fill in the name of country where the income recipients is registered as a resident taxpayer.

Number 12

Please fill in the starting month of the tax year to be covered.

Number 13

Please fill in the ending month of the tax year to be covered (maximum 12 months from the starting month).

Number 14

Please fill in the tax year of the income received to be covered.

Number 15

Please fill in the name of country where the income recipients is registered as a resident taxpayer.

Number 16 and 17:

The Competent Authorities or his authorized representative should certify this for by signing it. The position of the signor should be filled in Number 17.

Number 18:

Please fill in the place and the date when the form is signed by the Competent Authorities or his authorized representative.

Number 19:

Please fill in the office address of the Competent Authority or authorized representative.

Part IV Indonesia Withholding Agent:

Number 20:

Please fill in the Indonesia withholding agent's taxpayer identification number.

Number 21:

Please fill in the Indonesia withholding agent's name.

Number 22:

Please fill in the Indonesia withholding agent's address.

Number 23:

Please fill in the Indonesia withholding agent's contact number.

Number 24:

Please fill in the Indonesia withholding agent's e-mail.

Part V To be completed if the Income Recipient is an Individual:

Number 25:

Please fill in the income recipient's full name.

Number 26:

Please fill in the income recipient's date of birth.

Number 27:

Please fill in the income recipient's address.

Number 28:

Please check the appropriate box in accordance with the claimant's facts and circumstances.

Number 29:

Please check the appropriate box. You are acting as an agent if you act as an intermediary or act for and on behalf of other party in relation with the Income source in Indonesia. You are acting as a nominee if you are the legal owner of income or of assets that the income is generated and you are not the real owner of the income or assets.

Number 30:

Please check the appropriate box. If your permanent home is in Indonesia, you are considered as Indonesian resident taxpayer according to the Income Tax Law and if you receive income from Indonesia, the Double Tax Conventions shall not be applied.

Number 31:

Please fill in the name of country where you ordinarily reside.

Number 32:

Please check the appropriate box. In case you have ever been resided in Indonesia, please fill the period of your stay and address where you are resided.

Number 33:

Please check the appropriate box. In case you have any offices, or other place of business in Indonesia, please fill in the address of the offices, or other place of business in Indonesia

Part VI To be Completed if the Income Recipient is non Individual:

Number 34:

Please fill in the country where the entity is registered or incorporated.

Number 35:

Please fill in the country where the entity is controlled or where its management is situated.

Number 36:

Please fill in the address of the entity's Head Office.

Number 37:

Please fill in the address of any branches, offices, or other place of business of the entity situated in Indonesia.

Number 38-43:

Please check the appropriate box in accordance with the claimant's facts and circumstances.

Number 44:

The income recipient or his representative (for non individual) shall sign this form.

Number 45:

Please fill in the place and date of signing.

Number 46:

Please fill in the capacity of the claimant or his representative who signs this form.

Part VII To be completed if the income earned are dividend, interest, or royalty:

Number 47-51:

Please check the appropriate box in accordance with the claimant's facts and circumstances.

Part VIII for Income Earned from Indonesia In Respect to which relief is claimed:

Number 52:

Please fill in the type of income (e.g. dividend, interest, or royalties).

Number 53:

Please fill in the amount of Income liable to withholding tax under Indonesian Law (in Indonesian Rupiah)

Number 54:

Please fill in the amount of Income liable to withholding tax under Double Tax Convention between Indonesia and country where the income recipients is registered as a resident taxpayer.

Number 55:

Please fill in the percentage (tariff) of withholding tax under Double Tax Convention between Indonesia and country where the income recipients is registered as a resident taxpayer.

Number 56:

Please fill in the type of service rendered.

Number 57:

Please fill in the amount of Income liable to withholding tax under Indonesian Law (in Indonesian Rupiah)

Number 58:

Please fill in the amount of Income liable to withholding tax under Double Tax Convention between Indonesia and country where the income recipients is registered as a resident taxpayer.

Number 59:

Please fill in the percentage (tariff) of withholding tax under Double Tax Convention between Indonesia and country where the income recipients is registered as a resident taxpayer.

Number 60:

In case your income is arising from rendering service, please fill in the periode when the service is provided.

Number 61:

Please fill in the type of income.

Number 62:

Please fill in the amount of Income liable to withholding tax under Indonesian Law (in Indonesian Rupiah)

Number 63:

Please fill in the amount of Income liable to withholding tax under Double Tax Convention between Indonesia and country where the income recipients is registered as a resident taxpayer.

Number 64:

Please fill in the percentage (tariff) of withholding tax under Double Tax Convention between Indonesia and country where the income recipients is registered as a resident taxpayer.

Number 65:

The income recipient or his representative (for non individual) shall sign this form.

Number 66:

Please fill in the place and date of signing.

Number 67:

Please fill in the capacity of the claimant or his representative who signs this form.



MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA
DIRECTORATE GENERAL OF TAXES

(FORM DGT-2)

CERTIFICATE OF DOMICILE OF NON RESIDENT FOR INDONESIA WITHHOLDING TAX

Guidance :

This form is to be completed by a person (which includes a body of a person, corporate or non corporate) who is a resident of a country which has concluded Double Taxation Convention (DTC) with Indonesia, who is:

- a banking institution, or
- a pension fund, or
- a person who claims relief from Indonesia Income Tax in respect of income arises from the transfer of bonds or stocks which traded or registered in Indonesia stock exchange and earned the income or settled the transaction through a Custodian in Indonesia, other than interest and dividend.

All particulars in the form are to be properly furnished, and the form shall be signed as completed. This form must be certified by the Competent Authority or his authorized representative or authorized tax office in the country where the income recipient is a tax resident before submitted to Indonesian withholding agent/Custodian.

NAME OF THE COUNTRY OF INCOME RECIPIENT : _____ (1)

PART I INCOME RECIPIENT

Tax ID Number _____ (2)

Name : _____ (3)

Full address : _____ (4)

Contact Number : _____ (5) email : _____ (6)

PART II DECLARATION BY THE INCOME RECIPIENT

1. I declared that I am a resident of _____ (7) [name of the state of residence] for income tax purposes within the meaning of Double Taxation Convention of both countries;
2. In relation with the earned income, ☐ I am ☐ this company is not acting as an agent or a nominee; (Please check the box accordingly)
3. The beneficial owner is not an Indonesian resident taxpayer and ☐ I am ☐ this company is not an Indonesian resident taxpayer; and (Please check the box accordingly)
4. I have examined the information stated on this form and to the best knowledge and belief it is true, correct and complete;

Signature of the income recipient or individual
authorized to sign for the income recipient (8)

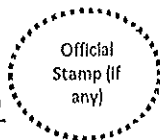
_____/_____/_____
Place, date (mm/dd/yy) (9)

Capacity in which acting (10)

PART III CERTIFICATION BY COMPETENT AUTHORITY OR AUTHORIZED TAX OFFICE OF THE COUNTRY OF RESIDENCE

For the purpose of tax relief, it is hereby confirmed that the taxpayer mentioned in Part I is a resident in _____
(11) for the period (12) to (13) of the fiscal year (14) within
the meaning of the Double Taxation Convention in accordance with Double Taxation Convention concluded between
Indonesia and _____ (15)

Name and Signature of the Competent Authority or
his authorized representative or authorized tax office (16)



Capacity/designation of signatory (17)

_____/_____/_____
Place, date (mm/dd/yy) (18)

Office address: _____ (19)

This form is available and may be downloaded at this website: <http://www.pajak.go.id>

PART IV

INCOME EARNED FROM INDONESIA IN RESPECT TO WHICH RELIEF IS CLAIMED

1. Dividend, Interest, or Royalties:

- a. Type of Income : _____ (20)
- b. Amount of Income liable to withholding tax under Indonesian Law : IDR. _____ (21)
- c. Amount of Income liable to withholding tax under DTC :
 Amount : _____ (22) Percentage : _____ (23)

2. Income from rendering services (Including professional) :

- a. Type of Income : _____ (24)
- b. Amount of Income liable to withholding tax under Indonesian Law : IDR. _____ (25)
- c. Amount of Income liable to withholding tax under DTC :
 Amount : _____ (26) Percentage : _____ (27)
- d. Period of engagement (mm/dd/yy) : _____ (28)
- | | | |
|-----------------------|----|-----------------------|
| _____ / _____ / _____ | to | _____ / _____ / _____ |
| _____ / _____ / _____ | to | _____ / _____ / _____ |
| _____ / _____ / _____ | to | _____ / _____ / _____ |
| _____ / _____ / _____ | to | _____ / _____ / _____ |

3. Other Type of Income :

- a. Type of Income : _____ (29)
- b. Amount of Income liable to withholding tax under Indonesian Law : IDR. _____ (30)
- c. Amount of Income liable to withholding tax under DTC :
 Amount : _____ (31) Percentage : _____ (32)

I declare that I have examined the information provided in this form and to the best of my knowledge and belief it is true, correct, and complete.

 Signature of the Income recipient or individual
 authorized to sign for the Income recipient

_____, ____ / ____ / ____
 Place, date (mm/dd/yy)

 Capacity in which acting

INSTRUCTIONS
FOR CERTIFICATE OF DOMICILE OF NON RESIDENT
FOR INDONESIA TAX WITHHOLDING (FORM-DGT 2)

Number 1:

Please fill in the name of the country of income recipient.

Part I Information of Income Recipient:

Number 2:

Please fill in the income recipient's taxpayer identification number in country where the income recipient is registered as a resident taxpayer.

Number 3:

Please fill in the name of the income recipient.

Number 4:

Please fill in the income recipient's address.

Number 5:

Please fill in the income recipient's contact number.

Number 6:

Please fill in the income recipient's contact e-mail.

Part II Declaration by the Income Recipient:

Number 7:

This form shall be filled by the management of the claimant. Please fill in the name of country where income recipient is registered as a resident taxpayer.

Number 8:

The claimant or his representative (for non individual) shall sign this form.

Number 9:

Please fill in the place and date of signing.

Number 10:

Please fill in the capacity of the claimant or his representative who signs this form.

Part III Certification by Competent Authority or Authorized Tax Office of the Country of Residence:

Number 11

Please fill in the name of country where the income recipients is registered as a resident taxpayer.

Number 13

Please fill in the ending month of the tax year to be covered.

Number 14

Please fill in the tax year of the income received to be covered.

Number 15

Please fill in the name of country where the income recipients is registered as a resident taxpayer.

Number 16 and 17:

The Competent Authorities or his authorized representative should certify this for by signing it. The position of the signor should be filled in Number 17.

Number 18:

Please fill in the date when the form is signed by the Competent Authorities or his authorized representative.

Number 19:

Please fill in the office address of the Competent Authority or authorized representative.

Part IV for Income Earned from Indonesia in Respect to which relief is claimed:

Number 20:

Please fill in the type of income (e.g. dividend, interest, or royalties).

Number 21:

Please fill in the amount of income liable to withholding tax under Indonesian Law (in Indonesian Rupiah)

Number 22:

Please fill in the amount of income liable to withholding tax under Double Tax Convention between Indonesia and the country where the income recipients is registered as a resident taxpayer.

Number 23:

Please fill in the percentage (tariff) of withholding tax under Double Tax Convention between Indonesia and the country where the income recipients is registered as a resident taxpayer.

Number 24:

Please fill in the type of service rendered.

Number 25:

Please fill in the amount of income liable to withholding tax under Indonesian Law (in Indonesian Rupiah)

Number 26:

Please fill in the amount of income liable to withholding tax under Double Tax Convention between Indonesia and the country where the income recipients is registered as a resident taxpayer.

Number 27:

Please fill in the percentage (tariff) of withholding tax under Double Tax Convention between Indonesia and the country where the income recipients is registered as a resident taxpayer.

Number 28:

In case your income is arising from rendering service, please fill in the period when the service is provided.

Number 29:

Please fill in the type of income.

Number 30:

Please fill in the amount of income liable to withholding tax under Indonesian Law (in Indonesian Rupiah)

Number 31:

Please fill in the amount of income liable to withholding tax under Double Tax Convention between Indonesia and the country where the income recipients is registered as a resident taxpayer.

Number 32:

Please fill in the percentage (tariff) of withholding tax under Double Tax Convention between Indonesia and the country where the income recipients is registered as a resident taxpayer.

Number 33:

The income recipient or his representative (for non individual) shall sign this form.

Number 34:

Please fill in the place and date of signing.

Number 35:

Please fill in the capacity of the claimant or his representative who signs this form.