



PER-25/PJ/2018

Tata Cara Penerapan Persetujuan
Penghindaran Pajak Berganda

OVERVIEWS

1

Pendahuluan

2

Pengaturan dalam PER-25/PJ/2018

3

Tata Cara Pengisian Form DGT

4

Tata Cara Pengisian Aplikasi





PER-25/PJ/2018
adalah ketentuan bagi
Wajib Pajak Luar Negeri (WPLN)
yang ingin menerapkan ketentuan
Persetujuan Penghindaran Pajak
Berganda (P3B)

Sarana yang digunakan yaitu
Surat Keterangan Domisili Wajib
Pajak Luar Negeri (SKD WPLN)

Histori Peraturan

1/1/2010
PER-61/PJ/2009
stdd **PER-24/PJ/2010**
dan
PER-62/PJ/2009
stdd **PER-25/PJ/2010**

- ✓ Formulir DGT-1 (2 lembar) & DGT-2 (1 lembar)
- ✓ Masa berlaku 12 bulan sejak SKD WPLN disahkan
- ✓ Legalisasi & fotokopi berkas SKD WPLN
- ✓ Penyampaian secara manual

1/8/2017
PER-10/PJ/2017

- ✓ Formulir DGT-1 (3 lembar) & DGT-2 (2 lembar)
- ✓ Masa berlaku sesuai periode tercantum dalam SKD WPLN
- ✓ Legalisasi SKD WPLN
- ✓ Penyampaian secara manual

PER-25/PJ/2018

1/1/2019



**Penyederhanaan
Administrasi**

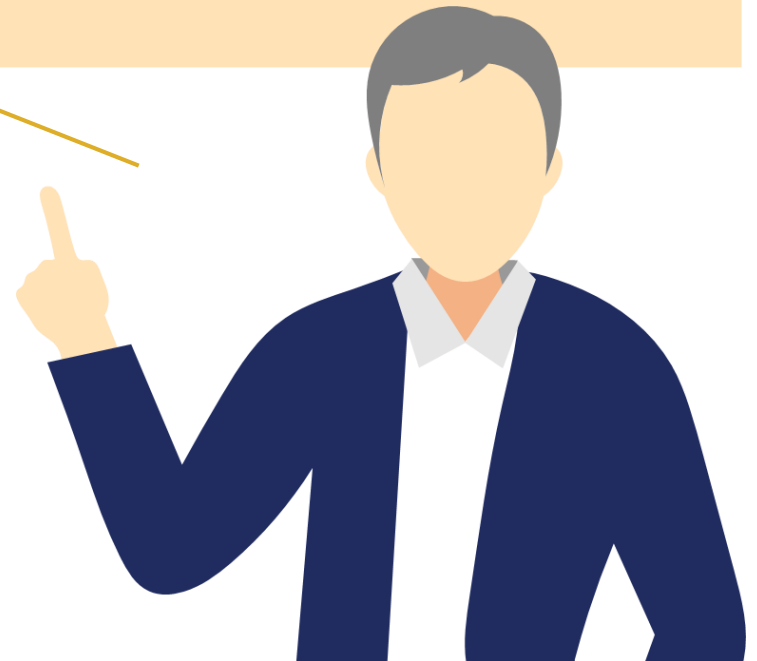


**Penyempurnaan
Ketentuan Substantif**



**Peningkatan
Pengawasan**

- ✓ **Form DGT** (2 lembar)
- ✓ Masa berlaku sesuai periode tercantum dalam SKD WPLN (**bisa lintas tahun**)
- ✓ **tidak perlu** legalisasi & fotokopi SKD WPLN
- ✓ Penyampaian secara **elektronik**





**KETENTUAN
UMUM**
(pasal 1)

TREATY BENEFIT TERMS (pasal 2-3)

SKD WPLN (pasal 4)

TAX AVOIDANCE (pasal 5-6)

PENYAMPAIAN ELEKTRONIK (pasal 7-9)

REFUND (pasal 10)

TAMBAHAN (pasal 11-14)

*persyaratan
kumulatif*

syarat WPLN memanfaatkan P3B



bukan Subjek Pajak Dalam Negeri



Orang Pribadi atau Badan yang merupakan SPDN negara mitra P3B

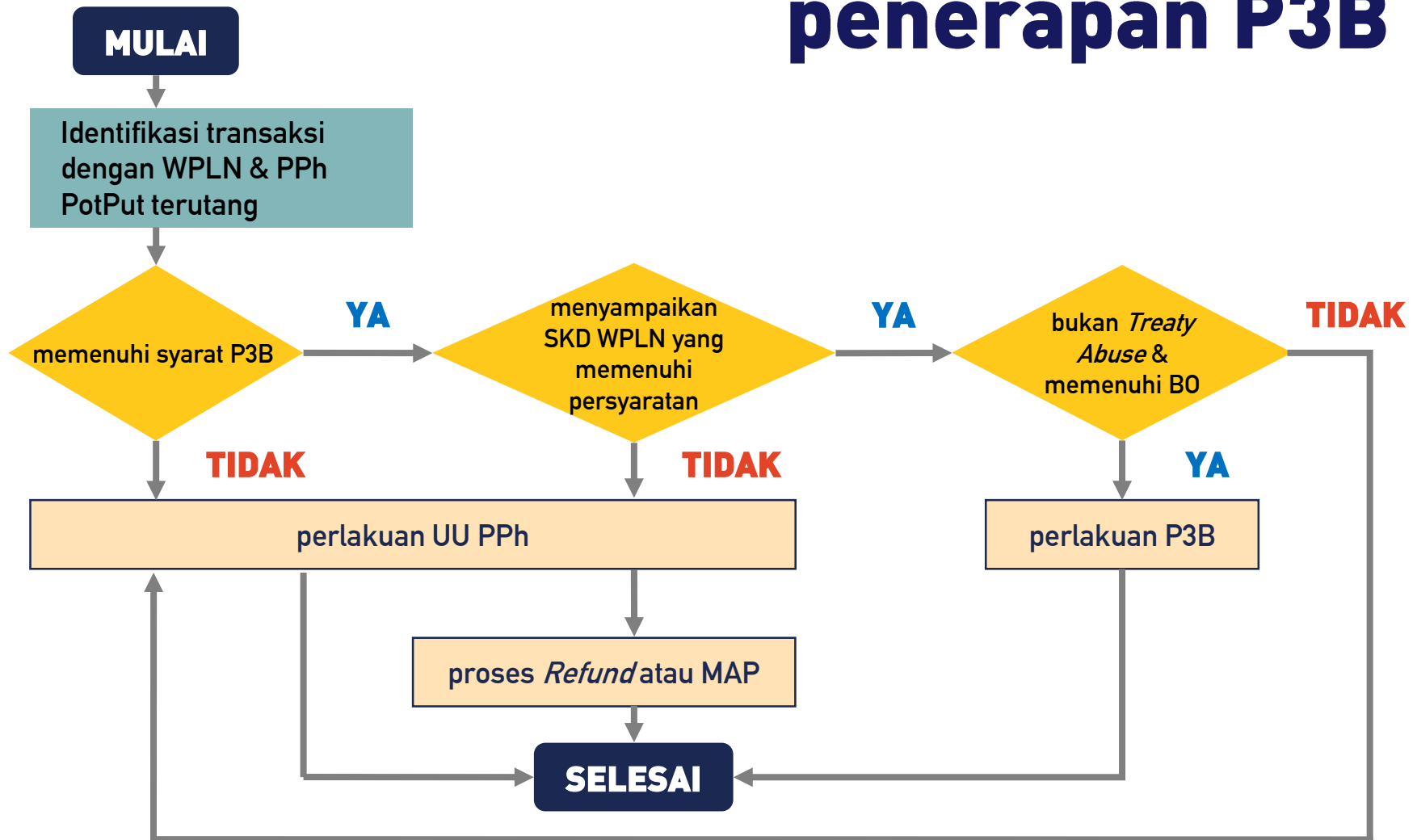


tidak terjadi penyalahgunaan P3B




merupakan *Beneficial Owner* dalam hal dipersyaratkan dalam P3B

skema alur penerapan P3B



syarat SKD WPLN

- ✓ menggunakan *Form DGT*
- ✓ diisi benar, lengkap, dan jelas
- ✓ ditandatangani WPLN
- ✓ disahkan oleh *Competent Authority*  (dapat digantikan CoR)
- ✓ terdapat pernyataan tidak terjadi penyalahgunaan P3B
- ✓ terdapat pernyataan *beneficial owner*
- ✓ digunakan sesuai periode yang tercantum

syarat *Certificate of Residence*



menggunakan bahasa Inggris





paling sedikit mencantumkan informasi

nama WPLN

tanggal penerbitan

tahun pajak berlakunya *Certificate of Residence*

nama & ditandatangani / diberi tanda yang setara dengan tanda tangan oleh *Competent Authority*

 MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA DIRECTORATE GENERAL OF TAXES		(FORM DGT) DGT PAGE 1
CERTIFICATE OF DOMICILE OF NON RESIDENT FOR INDONESIA WITHHOLDING TAX		
Guidance : 1. This form is to be completed by a person (which includes a body of a person, corporate or non resident of a country which has concluded Double Taxation Convention (DTC) with Indonesia. 2. For person who is: - a banking institution, or - a pension fund, completes only DGT Page 1. 3. For Individual, completes PART I and PART II of DGT Page 1, and PART IV and PART VII of DGT Page 2. 4. For non individual other than mentioned in number 2, completes PART I and PART II of DGT Page 1, and PART V, PART VI, and PART VII of DGT Page 2 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.		
PART I INCOME RECIPIENT		
Tax ID Number :	(1)	
Name :	(2)	
Full address :	(3)	
Country :	(4)	
Contact Number :	(5)	email : (6)
PART II 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 _____ (7) for the period _____ (8) _____ (9) to _____ (10) _____ (11) within the meaning of the Double Taxation Convention in accordance with Double Taxation Convention concluded between Indonesia and _____ (12)		
		(13)
Name and Signature of the Competent Authority or his authorized representative or authorized tax office _____ (13)		(14)
Capacity/designation of signatory _____ (14)		(15)
Office address: _____ (16)		(15)
PART III DECLARATION BY THE INCOME RECIPIENT (BANKING INSTITUTION AND PENSION FUND)		
I declared that: 1. this company is not an Indonesian resident taxpayer; 2. this company a resident of _____ (17) for income tax purposes within the meaning of DTC of both countries; 3. the purposes of the transaction is not to obtain the benefit under the convention directly or indirectly that is contrary to the object and purpose of the DTC; 4. in relation with the earned income, this company is not acting as an agent, nominee, or conduit; 5. the beneficial owner is not an Indonesian resident taxpayer and/or not a resident taxpayer of the country other than mentioned in Part I; and 6. I have examined the information stated on this form and to the best knowledge and belief it is true, correct and complete.		
_____ (18) _____ (19) _____ (20) Signature of the income recipient or individual authorized to sign for the income recipient Place, date (mm/dd/yy) Capacity in which acting		(20)
This form is available and may be downloaded at this website: http://www.pajak.go.id		
DGT Page 1		

PART IV TO BE COMPLETED IF THE INCOME RECIPIENT IS AN INDIVIDUAL		DGT PAGE 2
1. Place and Date of birth (mm/dd/yyyy) : _____ / _____ / _____ (21) 2. The purposes of the transaction is to directly or indirectly obtain the benefit under the convention that is contrary to the object and purpose of the DTC. <input type="checkbox"/> Yes <input type="checkbox"/> No (22) 3. Are you acting as an agent or a nominee? <input type="checkbox"/> Yes <input type="checkbox"/> No 4. Do you have permanent home in Indonesia? <input type="checkbox"/> Yes <input type="checkbox"/> No 5. In what country do you ordinarily reside? _____ 6. Have you ever been resided in Indonesia? <input type="checkbox"/> Yes <input type="checkbox"/> No If so, in what period? _____ / _____ / _____ to _____ / _____ / _____ Please provide the address : _____ 7. Do you have any office, or other place of business in Indonesia? <input type="checkbox"/> Yes <input type="checkbox"/> No (27) If so, please provide the address : _____		
PART V TO BE COMPLETED IF THE INCOME RECIPIENT IS NON INDIVIDUAL		
1. Country of registration/incorporation : _____ (28) 2. Which country does the place of management or control reside? _____ (29) 3. Address of Head Office : _____ (30) 4. Address of branches, offices, or other place of business in Indonesia (if any) : _____ (31) 5. The entity has relevant economic substance either in the entity's establishment or the execution of its transaction. <input type="checkbox"/> Yes <input type="checkbox"/> No (32) 6. The entity has the same legal form and economic substance either in the entity's establishment or the execution of its transaction. <input type="checkbox"/> Yes <input type="checkbox"/> No (33) 7. The entity has its own management to conduct the business and such management has an independent discretion. <input type="checkbox"/> Yes <input type="checkbox"/> No (34) 8. The entity has sufficient assets to conduct business other than the assets generating income from Indonesia. <input type="checkbox"/> Yes <input type="checkbox"/> No (35) 9. The entity has sufficient and qualified personnel to conduct the business. <input type="checkbox"/> Yes <input type="checkbox"/> No (36) 10. The entity has business activity other than receiving dividend, interest, royalty sourced from Indonesia. <input type="checkbox"/> Yes <input type="checkbox"/> No (37) 11. The purposes of the transaction is to directly or indirectly obtain the benefit under the convention that is contrary to the object and purpose of the DTC. <input type="checkbox"/> Yes <input type="checkbox"/> No (38)		
PART VI TO BE COMPLETED IF THE INCOME RECIPIENT IS NON INDIVIDUAL AND THE INCOME EARNED IS/ARE DIVIDEND, INTEREST, AND/OR ROYALTY		
1. The entity is acting as an agent, nominee or conduit <input type="checkbox"/> Yes <input type="checkbox"/> No (39) 2. The entity has controlling rights or disposal rights on the income or the assets or rights that generate the income. <input type="checkbox"/> Yes <input type="checkbox"/> No (40) 3. No more than 50 per cent of the entity's income is used to satisfy claims by other persons. <input type="checkbox"/> Yes <input type="checkbox"/> No (41) 4. The entity bear the risk on its own asset, capital, or the liability <input type="checkbox"/> Yes <input type="checkbox"/> No (42) 5. The entity has contract's which obliges the entity to transfer the income received to resident of third party. <input type="checkbox"/> Yes <input type="checkbox"/> No (43)		
PART VII DECLARATION BY THE INCOME RECIPIENT		
I declared 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 declared that <input type="checkbox"/> I am not an Indonesian resident taxpayer, will not be an Indonesian resident taxpayer during the period mentioned in Part II. (44) <input type="checkbox"/> this company is not an Indonesian resident taxpayer and/or not a resident taxpayer of the country other than mentioned in Part I. (45)		
_____ (46) _____ (47) _____ (48) Signature of the income recipient or individual authorized to sign for the income recipient Place, date (mm/dd/yy) Capacity in which acting		(48)
This form is available and may be downloaded at this website: http://www.pajak.go.id		
DGT Page 2		



syarat tidak terjadi penyalahgunaan P3B



WPLN memiliki:

1. **SUBSTANSI EKONOMI** (*economic substance*)
2. **BENTUK HUKUM** (*legal form*) yang sama dengan substansi ekonomi
3. **MANAJEMEN** yang mengelola usaha sendiri & memiliki kewenangan cukup untuk bertransaksi
4. **ASET TETAP & ASET TIDAK TETAP** yang cukup & memadai untuk usaha
5. **PEGAWAI** yang cukup, memadai, ahli & terampil sesuai bidang usahanya
6. **KEGIATAN ATAU USAHA AKTIF** selain penghasilan pasif dari Indonesia

tidak terdapat pengaturan transaksi

baik secara langsung maupun tidak langsung demi mendapatkan **manfaat penerapan P3B** yaitu:

- pengurangan beban pajak; dan/atau
- tidak dikenakannya pajak di negara / yurisdiksi manapun (*double non taxation*)

persyaratan *beneficial owner*



ORANG PRIBADI

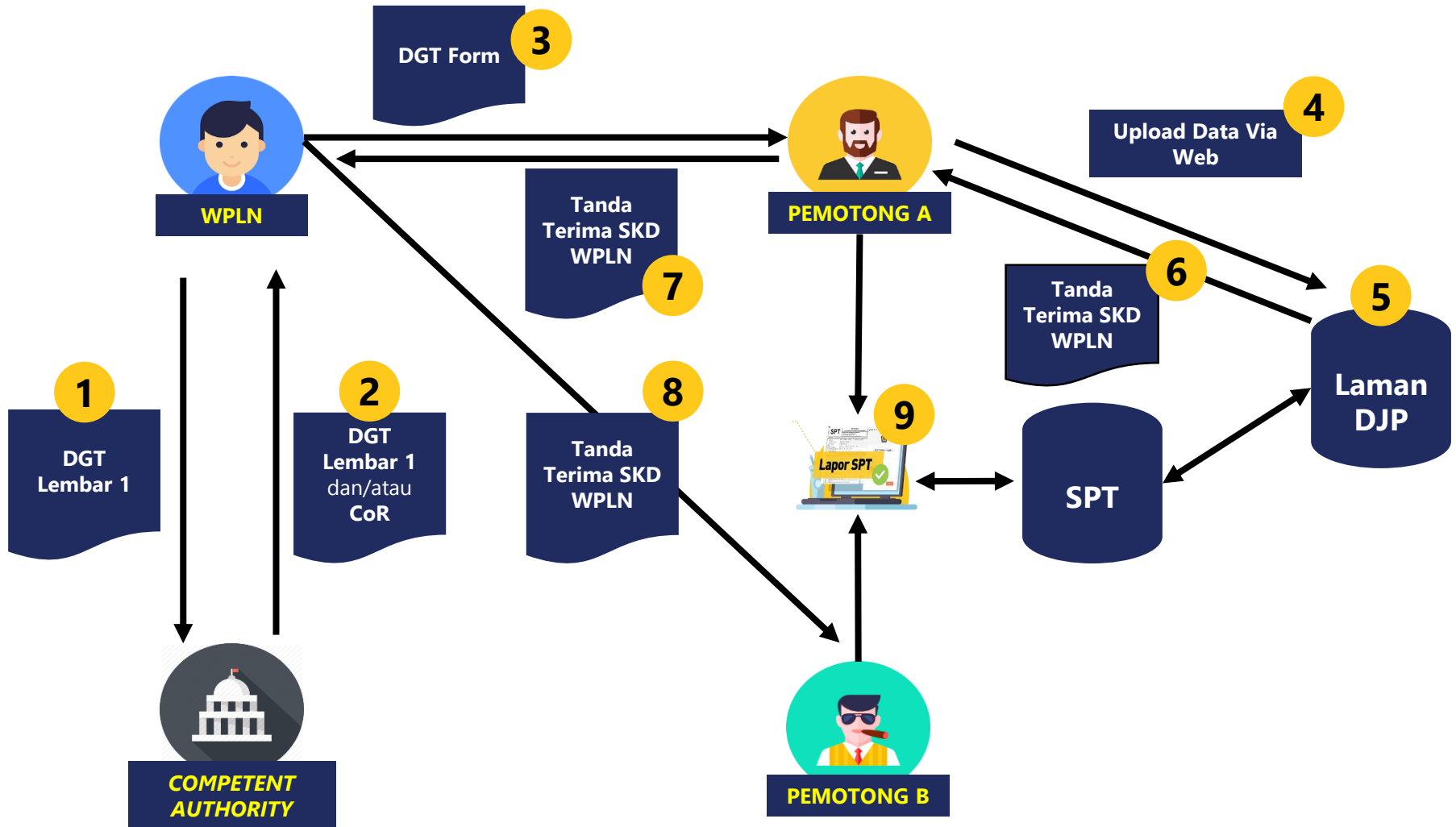
tidak bertindak sebagai **Agen** atau **Nominee**



BADAN

- tidak bertindak sebagai **Agen, Nominee** atau **Conduit**
- **mempunyai kendali** atas asset
- tidak lebih dari 50% penghasilan digunakan memenuhi **kewajiban kepada pihak lain**
- **menanggung risiko** atas aset, modal atau kewajiban
- **tidak mempunyai kewajiban** tertulis maupun tidak tertulis meneruskan sebagian/seluruh penghasilan dari Indonesia kepada pihak lain

Tata Cara Penyampaian SKD WPLN



Pengembalian (*refund*)

Permintaan pengembalian

kelebihan pemotongan/pemungutan pajak oleh WPLN



kesalahan penerapan P3B



keterlambatan pemenuhan persyaratan



Persetujuan Bersama

**jika pemotongan dan/atau pemungutan pajak
sudah dilaporkan di SPT Masa**

Ketentuan Khusus



Pemerintah
negara/yurisdiksi
mitra P3B



Bank Sentral



Lembaga tertentu
yang namanya disebutkan
secara tegas dalam P3B

menerima penghasilan tertentu dari Indonesia



atau



Ketentuan Khusus

**syarat penerapan ketentuan dalam P3B
selain pemotongan/pemungutan pajak**



Kantor Pajak
sesuai lokasi WPLN

**maksimal saat berakhirnya batas waktu lapor SPT Masa
untuk masa terutangnya pajak**

Masa Berlaku

PER-25/PJ/2018

Peraturan Direktur Jenderal Pajak ini mulai berlaku pada tanggal

2019

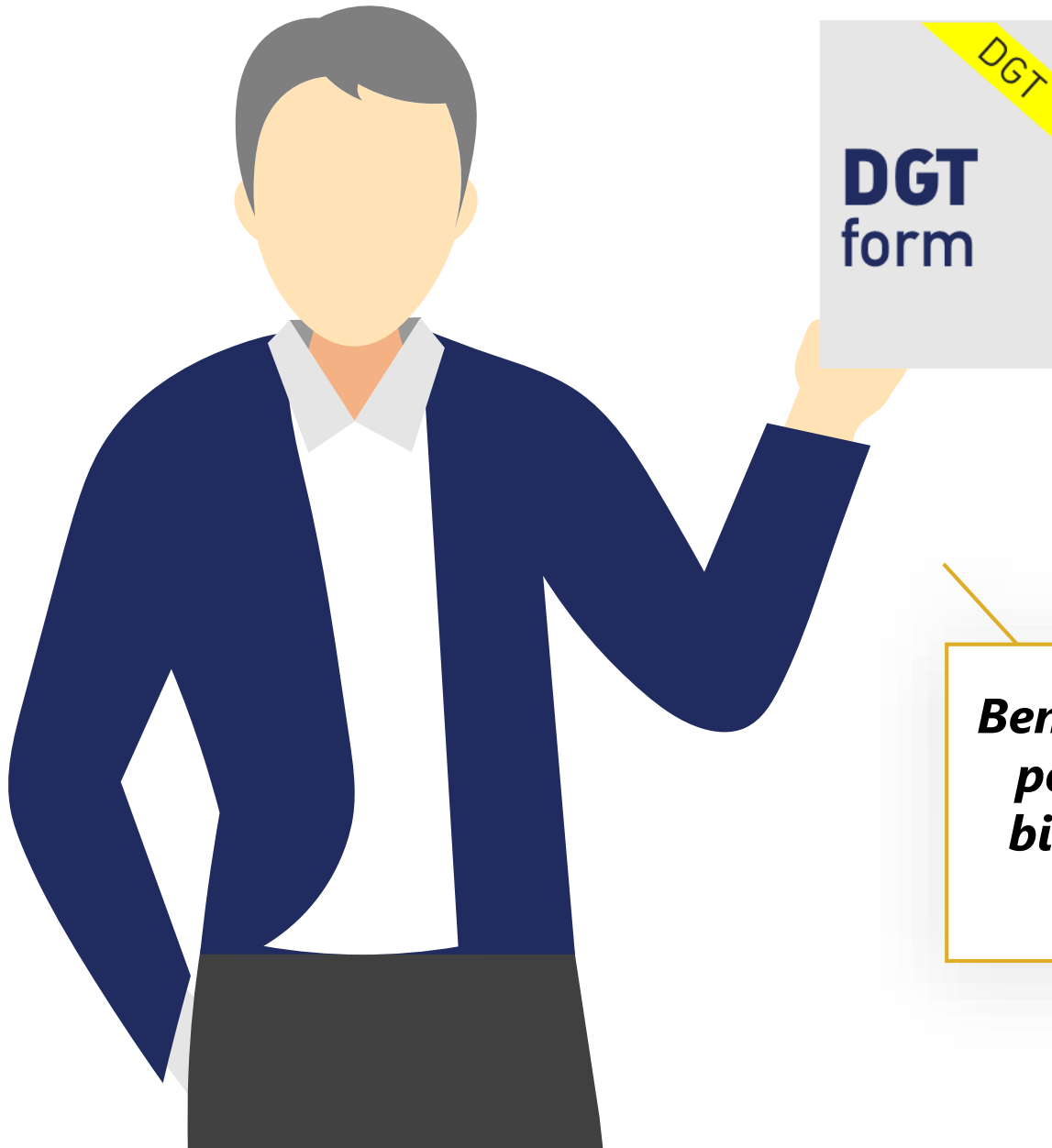
01

JANUARI

PER-10/PJ/2017 dicabut dan dinyatakan tidak berlaku







Bentuk formulir DGT serta petunjuk selengkapnya bisa dilihat di lampiran PER-25/PJ/2018

DGT form (page 1)

Guidance

Petunjuk Pengisian

PART I

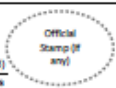
INCOME RECIPIENT

PART II

CA CERTIFICATION

PART III

DECLARATION

PART I		INCOME RECIPIENT	
Tax ID Number	:	_____	(1)
Name	:	_____	(2)
Full address	:	_____	(3)
Country	:	_____	(4)
Contact Number	:	_____ (5) email : _____	(6)
PART II		CERTIFICATION BY COMPETENT AUTHORITY OR AUTHORIZED TAX OFFICE OF THE COUNTRY OF RESIDENCE	
<p>For the purpose of tax relief, it is hereby confirmed that the taxpayer mentioned in Part I is a resident in _____ (7) for the period _____ (8) _____ (9) to _____ (10) _____ (11) within the meaning of the Double Taxation Convention in accordance with Double Taxation Convention concluded between Indonesia and _____ (12)</p>			
<p>_____ Name and Signature of the Competent Authority or his authorized representative or authorized tax office</p>		<p>(13) </p>	<p>_____ Capacity/designation of signatory</p>
<p>_____ Office address:</p>		<p>_____ Place, date (mm/dd/yyyy)</p>	<p>_____ (15)</p>
<p>_____ (18)</p>		<p>_____ Place, date (mm/dd/yyyy)</p>	<p>_____ Capacity in which acting</p>
PART III		DECLARATION BY THE INCOME RECIPIENT (BANKING INSTITUTION AND PENSION FUND)	
<p>I declared that:</p>			
<p>1. this company is not an Indonesian resident taxpayer;</p>			
<p>2. this company a resident of _____ (17) for income tax purposes within the meaning of DTC of both countries;</p>			
<p>3. the purposes of the transaction is not to obtain the benefit under the convention directly or indirectly that is contrary to the object and purpose of the DTC;</p>			
<p>4. in relation with the earned income, this company is not acting as an agent, nominee, or conduit;</p>			
<p>5. the beneficial owner is not an Indonesian resident taxpayer and/or not a resident taxpayer of the country other than mentioned in Part I; and</p>			
<p>6. I have examined the information stated on this form and to the best knowledge and belief it is true, correct and complete.</p>			
<p>_____ Signature of the income recipient or individual authorized to sign for the income recipient</p>		<p>_____ Place, date (mm/dd/yyyy)</p>	<p>_____ Capacity in which acting</p>
<p>(18) _____ (19) _____ (20)</p>			
<p>This form is available and may be downloaded at this website: http://www.pajak.go.id</p>			

DGT form (page 2)

PART IV

INDIVIDUAL
SUBSTANCE & BO

PART V

NON-INDIVIDUAL
SUBSTANCE

PART VI

NON-INDIVIDUAL BO

PART VII

DECLARATION

DGT
PAGE 2

PART IV	TO BE COMPLETED IF THE INCOME RECIPIENT IS AN INDIVIDUAL
1. Place and Date of birth (mm/dd/yyyy) :	_____ / _____ / _____ (21)
2. The purposes of the transaction is to directly or indirectly obtain the benefit under the convention that is contrary to the object and purpose of the DTC.	<input type="checkbox"/> Yes <input type="checkbox"/> No (22)
3. Are you acting as an agent or a nominee?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Do you have permanent home in Indonesia?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. In what country do you ordinarily reside?	_____
6. Have you ever been resided in Indonesia?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If so, in what period? _____ / _____ / _____ to _____ / _____ / _____	
Please provide the address :	_____
7. Do you have any office, or other place of business in Indonesia?	<input type="checkbox"/> Yes <input type="checkbox"/> No (27)
If so, please provide the address :	_____
PART V	TO BE COMPLETED IF THE INCOME RECIPIENT IS NON INDIVIDUAL
1. Country of registration/incorporation :	_____ (28)
2. Which country does the place of management or control reside?	_____ (29)
3. Address of Head Office :	_____ (30)
4. Address of branches, offices, or other place of business in Indonesia (if any) :	_____ (31)
5. The entity has relevant economic substance either in the entity's establishment or the execution of its transaction.	<input type="checkbox"/> Yes <input type="checkbox"/> No (32)
6. The entity has the same legal form and economic substance either in the entity's establishment or the execution of its transaction.	<input type="checkbox"/> Yes <input type="checkbox"/> No (33)
7. The entity has its own management to conduct the business and such management has an independent discretion.	<input type="checkbox"/> Yes <input type="checkbox"/> No (34)
8. The entity has sufficient assets to conduct business other than the assets generating income from Indonesia.	<input type="checkbox"/> Yes <input type="checkbox"/> No (35)
9. The entity has sufficient and qualified personnel to conduct the business.	<input type="checkbox"/> Yes <input type="checkbox"/> No (36)
10. The entity has business activity other than receiving dividend, interest, royalty sourced from Indonesia.	<input type="checkbox"/> Yes <input type="checkbox"/> No (37)
11. The purposes of the transaction is to directly or indirectly obtain the benefit under the convention that is contrary to the object and purpose of the DTC.	<input type="checkbox"/> Yes <input type="checkbox"/> No (38)
PART VI	TO BE COMPLETED IF THE INCOME RECIPIENT IS NON INDIVIDUAL AND THE INCOME EARNED IS/ARE DIVIDEND, INTEREST, AND/OR ROYALTY
1. The entity is acting as an agent, nominee or conduit	<input type="checkbox"/> Yes <input type="checkbox"/> No (39)
2. The entity has controlling rights or disposal rights on the income or the assets or rights that generate the income.	<input type="checkbox"/> Yes <input type="checkbox"/> No (40)
3. No more than 50 per cent of the entity's income is used to satisfy claims by other persons.	<input type="checkbox"/> Yes <input type="checkbox"/> No (41)
4. The entity bear the risk on its own asset, capital, or the liability	<input type="checkbox"/> Yes <input type="checkbox"/> No (42)
5. The entity has contract/s which obliges the entity to transfer the income received to resident of third party.	<input type="checkbox"/> Yes <input type="checkbox"/> No (43)
PART VII	DECLARATION BY THE INCOME RECIPIENT
I declared 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 declared that <input type="checkbox"/> I am not an Indonesian resident taxpayer, will not be an Indonesian resident taxpayer during the period mentioned in Part II. (44)	
<input type="checkbox"/> this company is not an Indonesian resident taxpayer and/or not a resident taxpayer of the country other than mentioned in Part I. (45)	
_____ Signature of the income recipient or individual authorized to sign for the income recipient (46)	_____/_____/_____ Place, date (mm/dd/yyyy) (47)
_____ Capacity in which acting (48)	
This form is available and may be downloaded at this website: http://www.pajak.go.id	
DGT Page 2	



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

(FORM DGT)

CERTIFICATE OF DOMICILE OF NON RESIDENT FOR INDONESIA WITHHOLDING TAX

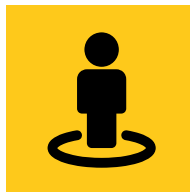
Guidance :

- 1 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.
- 2 For person who is:
 - a banking institution, or
 - a pension fund,**completes only DGT Page 1.**
- 3 For individual, **completes PART I and PART II of DGT Page 1, and PART IV and PART VII of DGT Page 2.**
- 4 For non individual other than mentioned in number 2, **completes PART I and PART II of DGT Page 1, and PART V, PART VI, and PART VII of DGT Page 2**

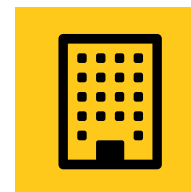
All particulars in the form are to be properly furnished, and the form shall be signed as completed. This form must be certified by the Competent Authority or his authorized representative or authorized tax office in the country where the income recipient is a tax resident before submitted to Indonesian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



Pengisian untuk
Bank dan/atau Dana Pensiun



Pengisian untuk
WPLN Orang Pribadi



Pengisian untuk **WPLN non-individu** selain Bank/Dana Pensiun

alur pengisian formulir DGT

part I part II part III part IV part V part VI part VII



**Bank /
Pension Fund**

✓	✓	✓				
---	---	---	--	--	--	--

page 1

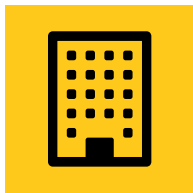


Individual

✓	✓		✓			✓
---	---	--	---	--	--	---

page 1

page 2



**Other
(non-individual)**

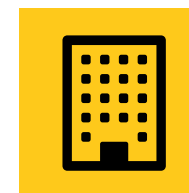
✓	✓			✓	✓	✓
---	---	--	--	---	---	---

page 1

page 2

PART I		INCOME RECIPIENT	
Tax ID Number	:	_____	(1)
Name	:	_____	(2)
Full address	:	_____	(3)
Country	:	_____	(4)
Contact Number	:	_____ (5)	email : _____ (6)

- TAX ID Number** : *Tax Identification Number* pihak WPLN
- Name** : nama lengkap WPLN
- Full Address** : alamat WPLN
- Country** : negara tempat WPLN menjadi *tax residence*
- Contact Number** : nomor kontak WPLN
- Email** : alamat surel WPLN

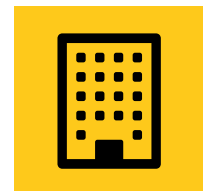


PART II	CERTIFICATION BY COMPETENT AUTHORITY OR AUTHORIZED TAX OFFICE OF THE COUNTRY OF RESIDENCE
For the purpose of tax relief, it is hereby confirmed that the taxpayer mentioned in Part I is a resident in _____ (7) for the period _____ (8) _____ (9) to _____ (10) _____ (11) within the meaning of the Double Taxation Convention in accordance with Double Taxation Convention concluded between Indonesia and _____ (12)	
_____ Name and Signature of the Competent Authority or his authorized representative or authorized tax office Office address: _____	_____ Capacity/designation of signatory _____, ____ / ____ / ____ (15) Place, date (mm/dd/yy) _____ (16)

Identitas CA yang mengesahkan

sudah dapat dibuat **lintas tahun**

hanya diisi oleh pihak *Competent Authority*



PART III

DECLARATION BY THE INCOME RECIPIENT (BANKING INSTITUTION AND PENSION FUND)

I declared that:

1. this company is not an Indonesian resident taxpayer;
2. this company a resident of _____ (17) for income tax purposes within the meaning of DTC of both countries;
3. the purposes of the transaction is not to obtain the benefit under the convention directly or indirectly that is contrary to the object and purpose of the DTC;
4. in relation with the earned income, this company is not acting as an agent, nominee, or conduit;
5. the beneficial owner is not an Indonesian resident taxpayer and/or not a resident taxpayer of the country other than mentioned in Part I; and
6. I have examined the information stated on this form and to the best knowledge and belief it is true, correct and complete.

_____ (18) Signature of the income recipient or individual authorized to sign for the income recipient	, _____ / _____ / _____ (19)	_____ (20) Place, date (mm/dd/yy) Capacity in which acting
--	------------------------------	--



Identitas WPLN penandatangan DGT



PART IV		TO BE COMPLETED IF THE INCOME RECIPIENT IS AN INDIVIDUAL	
1. Place and Date of birth (mm/dd/yyyy) :	<u>tempat lahir</u> , <u>tanggal</u> / <u>bulan</u> / <u>tahun</u>		(21)
2. The purposes of the transaction is to directly or indirectly obtain the benefit under the convention that is contrary to the object and purpose of the DTC.	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(22)
3. Are you acting as an agent or a nominee?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(23)
4. Do you have permanent home in Indonesia?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	(24)
5. In what country do you ordinarily reside?	_____		(25)
6. Have you ever been resided in Indonesia?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	(26)
If so, in what period?	_____ / _____ / _____ to _____ / _____ / _____		
Please provide the address :	_____		
7. Do you have any office, or other place of business in Indonesia?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	(27)
If so, please provide the address :	_____		

Nomor **4, 5, 6 dan 7** diisi **sesuai dengan kondisi WPLN**

isian jika ingin menerapkan ketentuan P3B



PART V TO BE COMPLETED IF THE INCOME RECIPIENT IS NON INDIVIDUAL

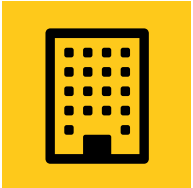
1. Country of registration/incorporation : _____ negara pendaftaran atau pendirian badan (28)
 2. Which country does the place of management or control reside? _____ tempat kedudukan (manajemen efektif) (29)
 3. Address of Head Office : _____ alamat kantor pusat (30)
 4. Address of branches, offices, or other place of business in Indonesia (if any) : _____ alamat cabang di Indonesia (31)
-
5. The entity has relevant economic substance either in the entity's establishment or the execution of its transaction. Yes No (32)
 6. The entity has the same legal form and economic substance either in the entity's establishment or the execution of its transaction. Yes No (33)
 7. The entity has its own management to conduct the business and such management has an independent discretion. Yes No (34)
 8. The entity has sufficient assets to conduct business other than the assets generating income from Indonesia. Yes No (35)
 9. The entity has sufficient and qualified personel to conduct the business. Yes No (36)
 10. The entity has business activity other than receiving dividend, interest, royalty sourced from Indonesia. Yes No (37)
 11. The purposes of the transaction is to directly or indirectly obtain the benefit under the convention that is contrary to the object and purpose of the DTC. Yes No (38)

isian jika ingin menerapkan ketentuan P3B



PART VI	TO BE COMPLETED IF THE INCOME RECIPIENT IS NON INDIVIDUAL AND THE INCOME EARNED IS/ARE DIVIDEND, INTEREST, AND/OR ROYALTY		
1. The entity is acting as an agent, nominee or conduit	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(39)
2. The entity has controlling rights or disposal rights on the income or the assets or rights that generate the income.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	(40)
3. No more than 50 per cent of the entity's income is used to satisfy claims by other persons.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	(41)
4. The entity bear the risk on its own asset, capital, or the liability	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	(42)
5. The entity has contract/s which obliges the entity to transfer the income received to resident of third party.	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(43)

isian jika ingin menerapkan ketentuan P3B



PART VII DECLARATION BY THE INCOME RECIPIENT

I declared 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 declared that

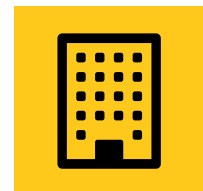
I am not an Indonesian resident taxpayer, will not be an Indonesian resident taxpayer during the period mentioned in Part II. (44)

this company is not an Indonesian resident taxpayer and/or not a resident taxpayer of the country other than mentioned in Part I. (45)

(46)	, / / (47)	(48)
Signature of the income recipient or individual authorized to sign for the income recipient	Place, date (mm/dd/yy)	Capacity in which acting



Identitas WPLN penandatanganan DGT





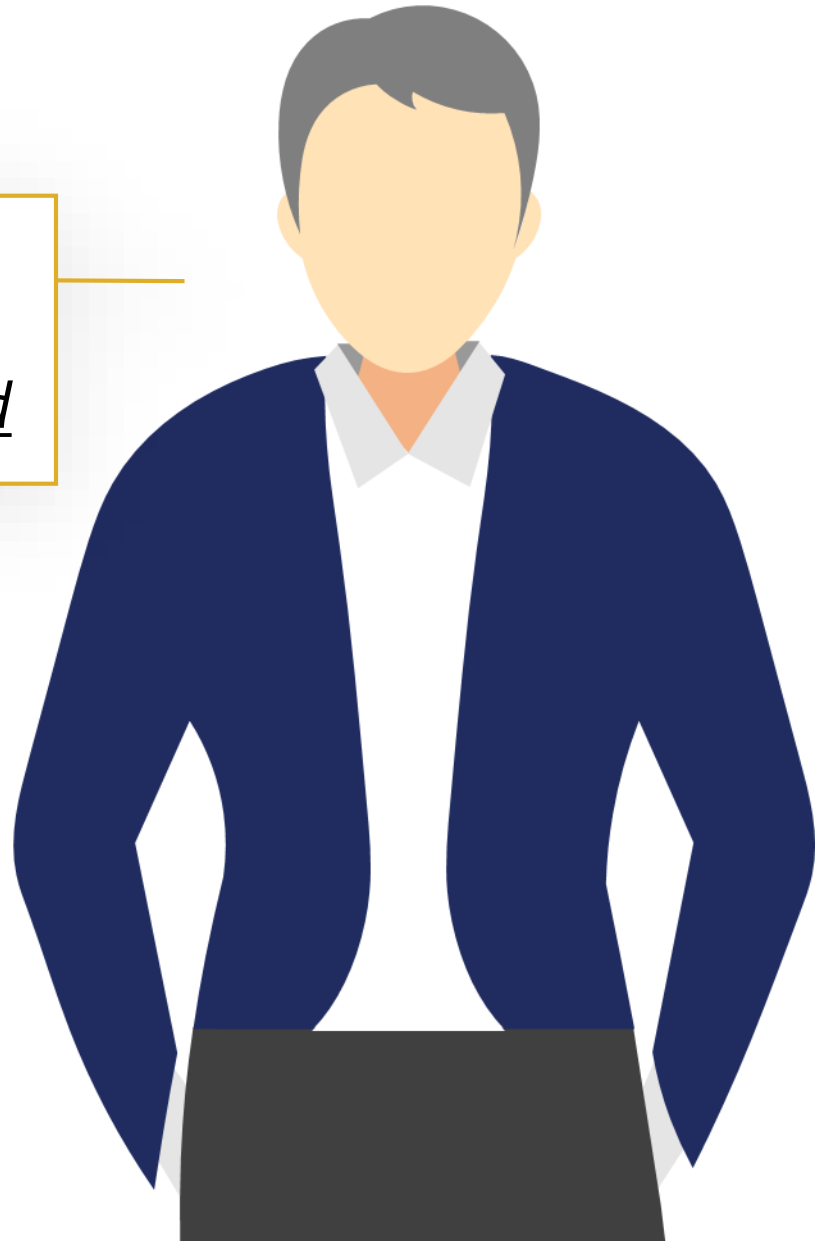
TATA CARA PENGISIAN APLIKASI



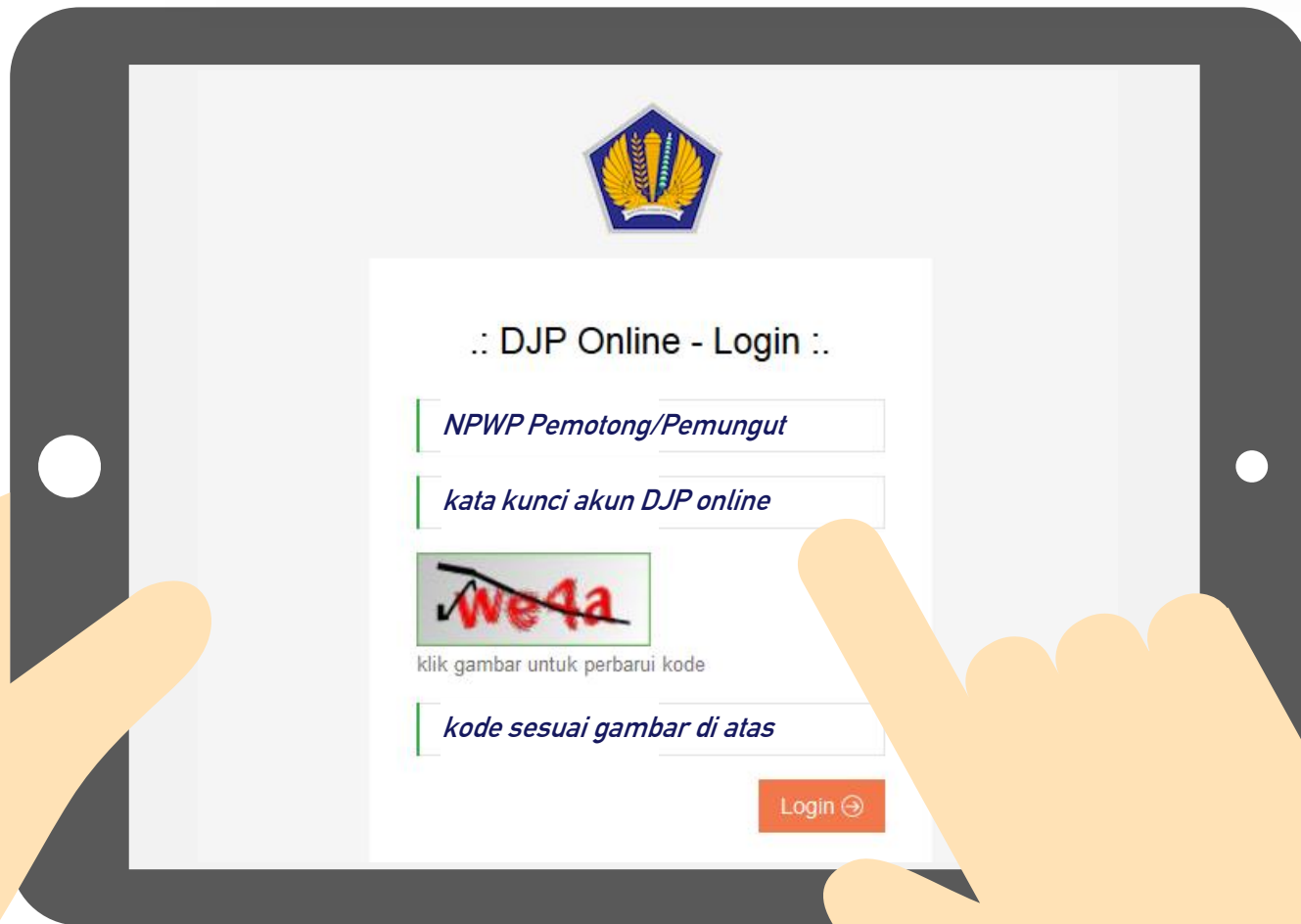
***aplikasi e-SKD bisa diakses
melalui alamat:
<https://djponline.pajak.go.id>***

**pastikan sudah memiliki
akun DJP Online**

**jika belum aktivasi,
hubungi Kantor Pajak**




Isi data di kolom yang tersedia lalu klik LOGIN

A tablet displaying the DJP Online Login page. The page features the Indonesian national emblem at the top center. Below it, the text ': : DJP Online - Login :.' is centered. There are four input fields: the first for 'NPWP Pemotong/Pemungut', the second for 'kata kunci akun DJP online', the third for a CAPTCHA image showing the text 'we1a' with a checkmark, and the fourth for 'kode sesuai gambar di atas'. A red 'Login' button with a right-pointing arrow is at the bottom right. Two stylized hands are shown interacting with the tablet: one on the left side and one on the right side pointing at the CAPTCHA field.

: : DJP Online - Login :.

NPWP Pemotong/Pemungut

kata kunci akun DJP online



klik gambar untuk perbarui kode

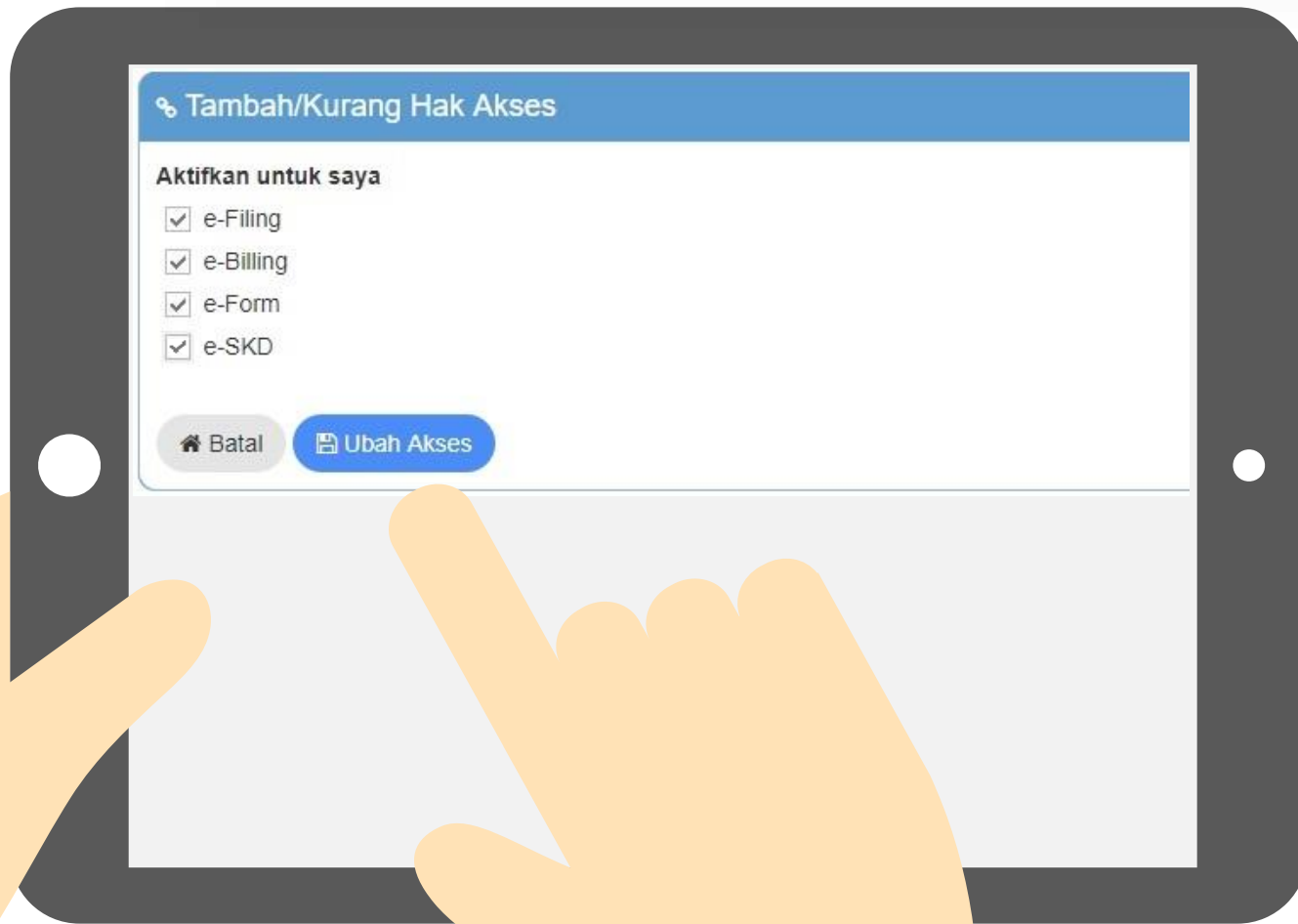
kode sesuai gambar di atas

Login →

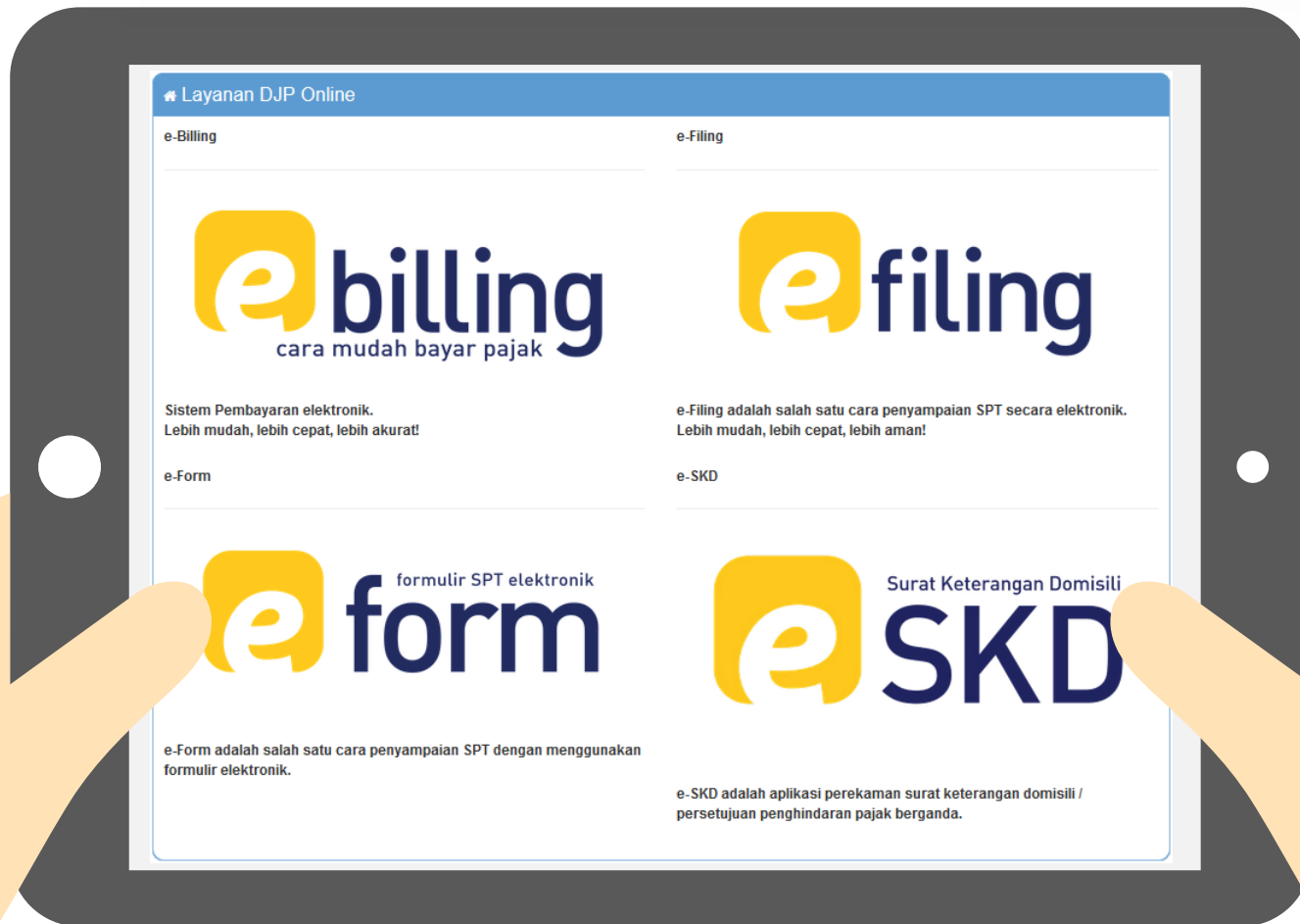
Tambahkan hak akses untuk aplikasi e-SKD



masuk ke menu Profil lalu cek menu Hak Akses



e-SKD akan muncul setelah ubah hak akses & login



**data profil
Pemotong/Pemungut**

WITHHOLDING AGENT PROFILE

NPWP

Withholding Agent Name

Address

DATA SEARCH

Search By

**Klik tombol CREATE NEW untuk
merekam data SKD WPLN baru**

LIST OF THE CERTIFICATE OF DOMICILE OF NON-RESIDENT TAXPAYER

[+ Create New](#)

NO	CERTIFICATE OF DOMICILE NUMBER	TIN	COUNTRY	START PERIOD	END PERIOD	CREATION DATE	DOCUMENT STATUS	ACTIONS
----	--------------------------------	-----	---------	--------------	------------	---------------	-----------------	---------

TAX SUBJECTS

Tax Subjects

- Banking Institution or Pension Fund
- Individual
- Non Individual
- Other Institutions

Next >

DGT FORM

PART I - INCOME RECIPIENT

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

PART III - DECLARATION BY THE INCOME RECIPIENT (BANKING INSTITUTION AND PENSION FUND)

PART IV - TO BE COMPLETED IF THE INCOME RECIPIENT IS AN INDIVIDUAL

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

PART VI - TO BE COMPLETED IF THE INCOME RECIPIENT IS NON INDIVIDUAL AND THE INCOME EARNED IS/ARE DIVIDEND, INTEREST, AND/OR ROYALTY

PART VII - DECLARATION BY THE INCOME RECIPIENT

UPLOAD DOCUMENT

DECLARATION BY THE WITHHOLDING AGENT

Pemilihan jenis WPLN

TAX SUBJECTS

Tax Subjects

- Banking Institution or Pension Fund
- Individual
- Non Individual
- Other Institutions

Next >



Bank dan/atau **Dana Pensiun**



WPLN Orang Pribadi individu



WPLN non-individu selain Bank/Dana Pensiun



Institusi lain

(pemerintah, bank sentral, lembaga tertentu)

Pemilihan jenis WPLN

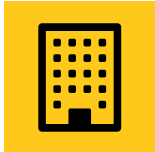
TAX SUBJECTS

Tax Subjects

- Banking Institution or Pension Fund
- Individual
- Non Individual
- Other Institutions

Next >

SIMULASI PENGISIAN APLIKASI



WPLN non-individu selain Bank/Dana Pensiun

DGT FORM

PART I - INCOME RECIPIENT

Tax ID Number

TIN

Name

Name

Full address

Full Address

Country

Choose...

Contact Number

Contact Number

Email

Example@Example.com

Next >

isi kolom sesuai identitas WPLN

PART II - 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

Singapore

for the period

1

2020

to

1

2020

within

the meaning of the Double Taxation Convention in accordance with Double Taxation Convention concluded between Indonesia and

Singapore

Place of Signing

Place Of Signing

Date of Signing



Competent Authority

Name of Signature

Capacity / Destination of Signatory

Capacity

< Back

Next >

***sesuai dengan isian dari CA Negara Mitra
pada DGT Form PART II atau CoR***

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

1. Country of registration/incorporation :

France

2. Which country does the place of management or control reside ?

France

3. Address of Head Office :

4. Address of branches, offices, or other place of business in Indonesia (if any) :

5. The entity has relevant economic substance either in the entity's establishment or the execution of its transaction.

Yes No

6. The entity has the same legal form and economic substance either in the entity's establishment or the execution of its transaction.

Yes No

7. The entity has its own management to conduct the business and such management has an independent discretion.

Yes No

8. The entity has sufficient assets to conduct business other than the assets generating income from Indonesia.

Yes No

9. The entity has sufficient and qualified personnel to conduct the business.

Yes No

10. The entity has business activity other than receiving dividend, interest, royalty sourced from Indonesia

Yes No

11. The purposes of the transaction is to directly or indirectly obtain the benefit under the convention that is contrary to the object and purpose of the DTC.

Yes No

< Back

Next >

isi pilihan sesuai jawaban WPLN
 jika ada jawaban yang menyebabkan P3B tidak dapat diterapkan maka otomatis ditolak oleh sistem

PART VI - TO BE COMPLETED IF THE INCOME RECIPIENT IS NON INDIVIDUAL AND THE INCOME EARNED IS/ARE DIVIDEND, INTEREST, AND/OR ROYALTY

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

< Back

Next >

***isi pilihan sesuai jawaban WPLN
jika ada jawaban yang menyebabkan P3B tidak dapat
diterapkan maka otomatis ditolak oleh sistem***

PART VII - DECLARATION BY THE INCOME RECIPIENT

I declared 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 to declared that

- I am not an Indonesian resident taxpayer, will not be an Indonesian resident taxpayer during the period mentioned in Part II.
- This company is not an Indonesian resident taxpayer and/or not a resident taxpayer of the country other than mentioned in Part I.

Place of Signing

Date of Signing



Income Recipient

Capacity / Destination of Signatory

[< Back](#)[Next >](#)

***isi sesuai dengan pernyataan
yang dibuat oleh WPLN***

UPLOAD DOCUMENT

Upload Attachment File

No file chosen

pilih berkas PDF yang akan diunggah

UPLOAD DOCUMENT

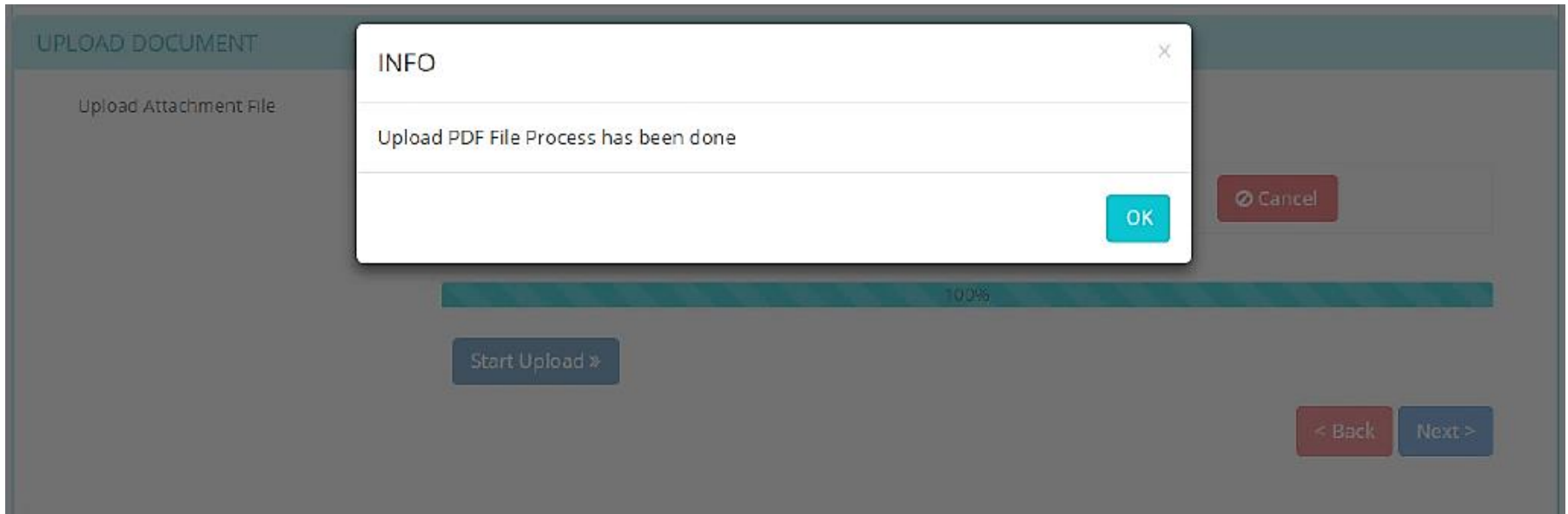
Upload Attachment File

Choose File

File : size : 91037

0%

***kemudian klik tombol START UPLOAD
untuk unggah lampiran***



setelah proses selesai, klik OK lalu NEXT

Pernyataan Pemotong

DECLARATION BY THE WITHHOLDING AGENT

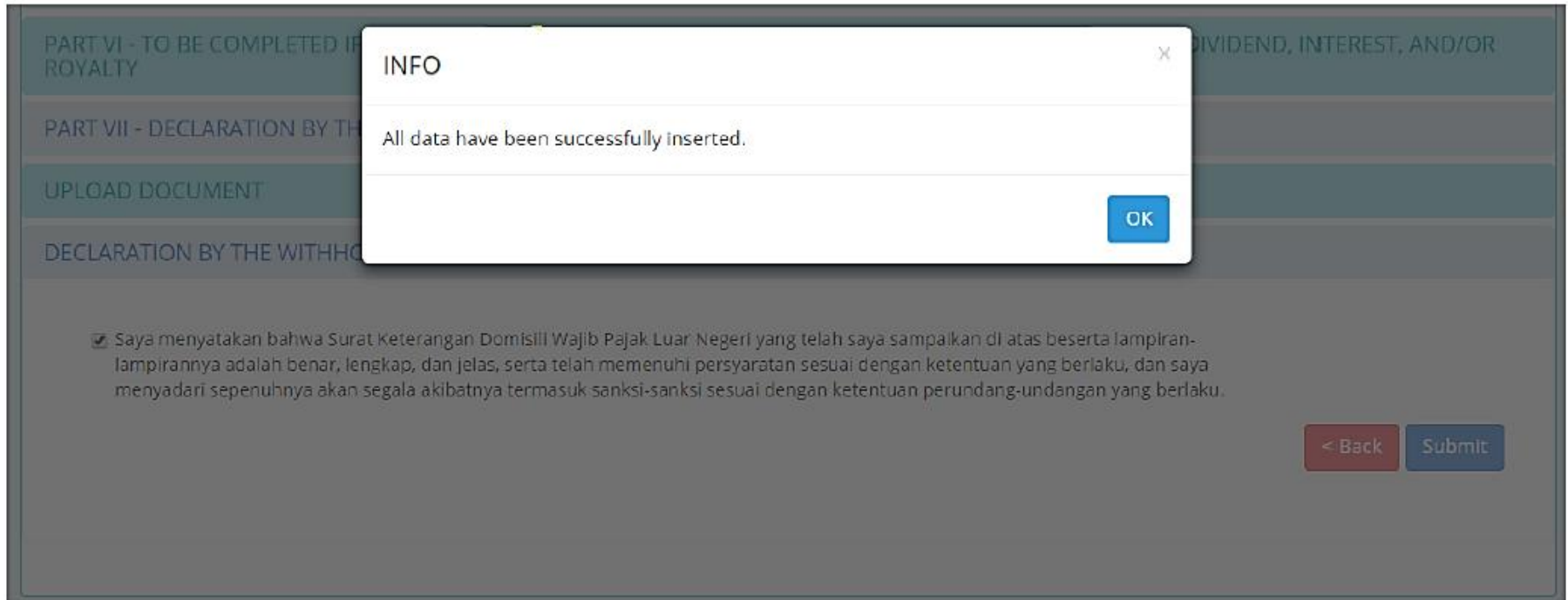
- Saya menyatakan bahwa Surat Keterangan Domisili Wajib Pajak Luar Negeri yang telah saya sampaikan di atas beserta lampiran-lampirannya adalah benar, lengkap, dan jelas, serta telah memenuhi persyaratan sesuai dengan ketentuan yang berlaku, dan saya menyadari sepenuhnya akan segala akibatnya termasuk sanksi-sanksi sesuai dengan ketentuan perundang-undangan yang berlaku.

< Back

Submit

***wajib dicentang oleh pihak Pemotong
dan/atau Pemungut pajak***

Pernyataan Pemotong







The screenshot shows a web form titled "Pernyataan Pemotong" with several sections: "PART VI - TO BE COMPLETED IF DIVIDEND, INTEREST, AND/OR ROYALTY", "PART VII - DECLARATION BY THE WITHHOLDING COMPANY", "UPLOAD DOCUMENT", and "DECLARATION BY THE WITHHOLDING COMPANY". A modal window titled "INFO" is displayed in the center, containing the message "All data have been successfully inserted." and an "OK" button. Below the modal, there is a checkbox with the text: "Saya menyatakan bahwa Surat Keterangan Domisili Wajib Pajak Luar Negeri yang telah saya sampaikan di atas beserta lampiran-lampirannya adalah benar, lengkap, dan jelas, serta telah memenuhi persyaratan sesuai dengan ketentuan yang berlaku, dan saya menyadari sepenuhnya akan segala akibatnya termasuk sanksi-sanksi sesuai dengan ketentuan perundang-undangan yang berlaku." At the bottom right, there are two buttons: "< Back" and "Submit".

***data tidak bisa diubah kembali
setelah klik SUBMIT***

Data hasil perekaman

LIST OF THE CERTIFICATE OF DOMICILE OF NON-RESIDENT TAXPAYER + Create New

NO	CERTIFICATE OF DOMICILE NUMBER	TIN	COUNTRY	START PERIOD	END PERIOD	CREATION DATE	DOCUMENT STATUS	ACTIONS
1								 
2								 

Showing 1 to 2 of 2 entries < 1 >

SKD WPLN yang disampaikan

unduh tanda terima

deaktivasi



MINISTRY OF FINANCE REPUBLIC OF INDONESIA
DIRECTORATE GENERAL OF TAXES



THE CERTIFICATE OF DOMICILE OF NON-RESIDENT TAXPAYER RECEIPT

Certificate of Domicile Number :
Name of Non-Resident Taxpayer :
Country :
Validity Period :

A large, empty rectangular box with a thick black border, intended for the submission of the certificate details.

Submitted By:

An empty rectangular box with a thick black border, likely a placeholder for a signature or stamp.



TERIMA KASIH

Pajak Kita untuk Kita