

D. FORMAT FORMULIR DGT



MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA

DIRECTORATE GENERAL OF TAXES

FORM DGT

Guidance:

1. This form is to be completed by a person (individual or non-individual) that is a resident of a country/jurisdiction that has concluded a Double Taxation Agreement (DTA) with Indonesia.

2. For a person that is a:

- banking institution; or

- pension fund,

complete only page 1.

3. For an individual, complete PART I and PART II on page 1 and PART IV and PART VI on page 2.

4. For a non-individual other than those mentioned in no. 2, complete PART I and PART II on page 1 and PART V and PART VI on page 2.

All particulars in the form are to be properly furnished and the form should 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 being submitted to Indonesian withholding agent.

PART I

INCOME RECIPIENT

Tax ID Number

:

(1)

Name

:

(2)

Full Address

:

(3)

Country/Jurisdiction

:

(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 tax resident of _____(7) from _____(8), _____(9) to _____(10), _____(11) within the meaning of the DTA concluded between Indonesia and _____(12).

(13)

Name & signature of the Competent Authority or authorized representative or authorized tax office

Official stamp (if any)

(14)

Capacity/designation of the signatory

(15)

Place, date (mm/dd/yy)

Office address:

(16)

PART III

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

I declare that:

1. the income recipient is not an Indonesian resident taxpayer;

2. the income recipient is a resident of _____(17) for tax purposes pursuant to the applicable DTA;

3. the purpose of the transaction is not to obtain the benefit under the DTA directly or indirectly that is contrary to the object and purposes of the DTA;

4. in relation with the earned income, the income recipient is not acting as an agent, nominee, or conduit;

5. the beneficial owner is neither an Indonesian resident taxpayer nor a resident taxpayer of the country/jurisdiction other than that mentioned in Part I; and

6. I have examined the information stated on this form and it is true, correct, and complete to the best of my knowledge and belief.

(18)

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

(19)

Place, date (dd/mm/yyyy)

(20)

Capacity/designation of the signatory

This form is available and can be downloaded on www.pajak.go.id

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PART IV

TO BE COMPLETED IF THE INCOME RECIPIENT IS AN INDIVIDUAL

1. Place and date of birth (dd/mm/yyyy): _____, _____ / _____ / _____ (21)
2. The purpose of the transaction is to obtain the benefit directly or indirectly under the DTA that is contrary to the object and purposes of the DTA. ☐ Yes ☐ No (22)
3. Are you acting as an agent or a nominee? ☐ Yes ☐ No (23)
4. Do you have a permanent home in Indonesia? ☐ Yes ☐ No (24)
5. What country/jurisdiction do you ordinarily reside in? _____ (25)
6. Have you ever resided in Indonesia? ☐ Yes ☐ No (26)
If yes, what period (dd/mm/yyyy)? _____ / _____ / _____ to _____ / _____ / _____
Please provide the address: _____
7. Do you have an office or any other place of business in Indonesia? ☐ Yes ☐ No (27)
If yes, please provide the address: _____

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

1. Country/jurisdiction of registration or incorporation: _____ (28)
2. Country/jurisdiction where the place of management or control resides: _____ (29)
3. Address of the head office: _____ (30)
4. Address of the branch, office, or other place of business in Indonesia (if any): _____ (31)
5. The non-individual has relevant economic substance either in the non-individual's establishment or the transaction itself. ☐ Yes ☐ No (32)
6. The non-individual has the same legal form and economic substance either in the non-individual's establishment or the transaction itself. ☐ Yes ☐ No (33)
7. The non-individual has its own management to carry on the business and such management has an independent discretion. ☐ Yes ☐ No (34)
8. The non-individual has sufficient assets to carry on the business other than assets that generate the income from Indonesia. ☐ Yes ☐ No (35)
9. The non-individual has sufficient and qualified personnels to carry on the business. ☐ Yes ☐ No (36)
10. The non-individual has business activity other than receiving dividend, interest, and/or royalty sourced from Indonesia. ☐ Yes ☐ No (37)
11. The purpose of the transaction is to obtain the benefit directly or indirectly under the DTA that is contrary to the object and purposes of the DTA. ☐ Yes ☐ No (38)
12. The non-individual is acting as an agent, nominee, or conduit. ☐ Yes ☐ No (39)
13. The non-individual has a controlling right or disposal right on the income or the assets or the rights that generate the income. ☐ Yes ☐ No (40)
14. No more than 50 percent of the non-individual's income is used to satisfy any claim by another person. ☐ Yes ☐ No (41)
15. The non-individual assumes risk on its own assets, liabilities, or capital. ☐ Yes ☐ No (42)
16. The non-individual has an obligation to transfer the income received to a resident of third country/jurisdiction. ☐ Yes ☐ No (43)

PART VI DECLARATION BY THE INCOME RECIPIENT

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

I further declare that: ☐ I am neither an Indonesian resident taxpayer nor will I be an Indonesian resident taxpayer during the period mentioned in Part II. (44)
☐ the income recipient is neither an Indonesian resident taxpayer nor a resident taxpayer of the country/jurisdiction other than that mentioned in Part I. (45)

_____(46) _____, __/__/__(47) _____(48)
Signature of the income recipient or individual authorized to sign for the income recipient Place, date (dd/mm/yyyy) Capacity/designation of the signatory

This form is available and can be downloaded on www.pajak.go.id

PETUNJUK PENGISIAN
FORMULIR DGT
INSTRUCTIONS FOR FILLING OUT FORM DGT

BAGIAN I – WAJIB PAJAK LUAR NEGERI PENERIMA PENGHASILAN

PART I – INCOME RECIPIENT

- Nomor (1) : Diisi dengan nomor identitas perpajakan atau nomor identitas lain yang setara yang digunakan oleh Wajib Pajak Luar Negeri di Mitra Persetujuan Penghindaran Pajak Berganda Wajib Pajak Luar Negeri tersebut terdaftar sebagai Penduduk Mitra Persetujuan Penghindaran Pajak Berganda.
- Number (1) Fill in with taxation identification number in the country/jurisdiction where the income recipient is registered as a resident taxpayer.*
- Nomor (2) : Diisi dengan nama Wajib Pajak Luar Negeri.
- Number (2) Fill in with name of the income recipient.*
- Nomor (3) : Diisi dengan alamat Wajib Pajak Luar Negeri.
- Number (3) Fill in with address of the income recipient.*
- Nomor (4) : Diisi dengan nama negara/yurisdiksi di mana Wajib Pajak Luar Negeri terdaftar sebagai Penduduk Mitra Persetujuan Penghindaran Pajak Berganda.
- Number (4) Fill in with name of country/jurisdiction where the income recipient is registered as a resident taxpayer.*
- Nomor (5) : Diisi dengan nomor telepon Wajib Pajak Luar Negeri.
- Number (5) Fill in with phone number of the income recipient.*
- Nomor (6) : Diisi dengan alamat surel Wajib Pajak Luar Negeri.
- Number (6) Fill in with email address of the income recipient.*

BAGIAN II – PENGESAHAN OLEH PEJABAT YANG BERWENANG ATAU WAKILNYA YANG SAH ATAU KANTOR PAJAK YANG BERWENANG

Bagian ini diisi oleh Pejabat yang Berwenang atau wakilnya yang sah atau kantor pajak yang berwenang di Mitra Persetujuan Penghindaran Pajak Berganda atau diganti dengan Surat Keterangan Domisili Wajib Pajak Luar Negeri.

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

This part should be completed by the competent authority or authorized tax office of the country/jurisdiction of residence or replaced by a certificate of residence.

- Nomor (7) : Diisi dengan nama negara/yurisdiksi di mana Wajib Pajak Luar Negeri terdaftar sebagai Penduduk Mitra Persetujuan Penghindaran Pajak Berganda.
- Number (7) Fill in with name of country/jurisdiction where the income recipient is registered as a resident taxpayer.*
- Nomor (8) : Diisi dengan bulan pertama dalam tahun pajak yang tercakup.
- Number (8) Fill in with starting month of the fiscal year to be covered.*
- Nomor (9) : Diisi dengan awal tahun pajak ketika penghasilan diperoleh.
- Number (9) Fill in with starting fiscal year when the income is earned.*
- Nomor (10) : Diisi dengan bulan terakhir (paling lama 12 (dua belas) bulan sejak bulan pertama) dalam tahun pajak yang tercakup.
- Number (10) Fill in with ending month (maximum 12 (twelve) months from the starting month) of the fiscal year to be covered.*
- Nomor (11) : Diisi dengan akhir tahun pajak ketika penghasilan diperoleh.
- Number (11) Fill in with ending fiscal year when the income is earned.*
- Nomor (12) : Diisi dengan nama negara/yurisdiksi di mana Wajib Pajak Luar Negeri terdaftar sebagai Penduduk Mitra Persetujuan Penghindaran Pajak Berganda.

- Number (12)* *Fill in with name of country/jurisdiction where the income recipient is registered as a resident taxpayer.*
- Nomor (13) : Diisi dengan nama dan tanda tangan Pejabat yang Berwenang atau wakilnya yang sah atau kantor pajak yang berwenang.
- Number (13)* *Fill in with name & signature of the Competent Authority or authorized representative or authorized tax office.*
- Nomor (14) : Diisi dengan jabatan Pejabat yang Berwenang atau wakilnya yang sah atau kantor pajak yang berwenang.
- Number (14)* *Fill in with capacity or designation of the Competent Authority or authorized representative or authorized tax office.*
- Nomor (15) : Diisi dengan tempat dan tanggal penandatanganan oleh Pejabat yang Berwenang atau wakilnya yang sah atau kantor pajak yang berwenang.
- Number (15)* *Fill in with place and date of signing by the Competent Authority or authorized representative or authorized tax office.*
- Nomor (16) : Diisi dengan alamat kantor Pejabat yang Berwenang atau wakilnya yang sah atau kantor pajak yang berwenang.
- Number (16)* *Fill in with office address of the Competent Authority or authorized representative or authorized tax office.*

BAGIAN III – PERNYATAAN OLEH WAJIB PAJAK LUAR NEGERI PENERIMA PENGHASILAN (LEMBAGA PERBANKAN DAN DANA PENSIUN)

Bagian ini diisi oleh pihak manajemen yang diberi wewenang oleh lembaga perbankan atau dana pensiun.

PART III – DECLARATION BY THE INCOME RECIPIENT (BANKING INSTITUTION OR PENSION FUND)

This part should be completed by the management authorized by the banking institution or pension fund.

- Nomor (17) : Diisi dengan nama negara/yurisdiksi di mana Wajib Pajak Luar Negeri terdaftar sebagai Penduduk Mitra Persetujuan Penghindaran Pajak Berganda.
- Number (17)* *Fill in with name of country/jurisdiction where the income recipient is registered as a resident taxpayer.*
- Nomor (18) : Diisi dengan tanda tangan pihak manajemen yang berwenang.
- Number (18)* *Fill in with signature of the authorized management.*
- Nomor (19) : Diisi dengan tempat dan tanggal penandatanganan oleh pihak manajemen yang berwenang.
- Number (19)* *Fill in with place and date of signing by the authorized management.*
- Nomor (20) : Diisi dengan jabatan pihak manajemen yang berwenang.
- Number (20)* *Fill in with capacity or designation of the authorized management.*

BAGIAN IV – DIISI JIKA WAJIB PAJAK LUAR NEGERI MERUPAKAN ORANG PRIBADI

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

- Nomor (21) : Diisi dengan tempat dan tanggal lahir Wajib Pajak Luar Negeri.
- Number (21)* *Fill in with place and date of birth of the income recipient.*
- Nomor (22) : Centang kotak yang sesuai berdasarkan fakta dan keadaan.
- Number (22)* *Check the appropriate box based on facts and circumstances.*
- Nomor (23) : Centang kotak yang sesuai berdasarkan fakta dan keadaan. Wajib Pajak Luar Negeri adalah agen jika Wajib Pajak Luar Negeri bertindak sebagai perantara dan bertindak untuk dan/atau atas nama pihak lain. Wajib Pajak Luar Negeri adalah *nominee* jika Wajib Pajak Luar Negeri secara hukum memiliki suatu harta dan/atau penghasilan untuk kepentingan atau berdasarkan

- amanat pihak yang sebenarnya menjadi pemilik harta dan/atau pihak yang sebenarnya menikmati manfaat atas penghasilan.
- Number (23)* *Check the appropriate box based on facts and circumstances. The income recipient is an agent if he acts as an intermediary or acts for and/or on behalf of other party. The income recipient is a nominee if he is the legal owner of assets and/or income for the interest of or based on a mandate from a party that actually owns such assets and/or enjoys the benefit of such income.*
- Nomor (24) : Centang kotak yang sesuai berdasarkan fakta dan keadaan.
- Number (24)* *Check the appropriate box based on facts and circumstances.*
- Nomor (25) : Diisi dengan nama negara/yurisdiksi di mana Wajib Pajak Luar Negeri biasa tinggal.
- Number (25)* *Fill in with name of country/jurisdiction where the income recipient ordinarily resides.*
- Nomor (26) : Centang kotak yang sesuai berdasarkan fakta dan keadaan. Jika Wajib Pajak Luar Negeri pernah tinggal di Indonesia, diisi juga tanggal Wajib Pajak Luar Negeri tinggal di Indonesia dan alamat tempat tinggalnya di Indonesia.
- Number (26)* *Check the appropriate box based on facts and circumstances. If the income recipient has ever resided in Indonesia, fill in also with the period when he resides in Indonesia and the address where he resides in Indonesia.*
- Nomor (27) : Centang kotak yang sesuai berdasarkan fakta dan keadaan. Jika Wajib Pajak Luar Negeri pernah tinggal di Indonesia, diisi juga tanggal Wajib Pajak Luar Negeri tinggal di Indonesia dan alamat tempat tinggalnya di Indonesia.
- Number (27)* *Check the appropriate box based on facts and circumstances. If the income recipient has an office or any other place of business in Indonesia, fill in also with the address of such office or place of business in Indonesia.*

BAGIAN V – DIISI JIKA WAJIB PAJAK LUAR NEGERI BUKAN ORANG PRIBADI
PART V – TO BE COMPLETED IF THE INCOME RECIPIENT IS A NON-INDIVIDUAL

- Nomor (28) : Diisi dengan nama negara/yurisdiksi di mana Wajib Pajak Luar Negeri terdaftar atau didirikan.
- Number (28)* *Fill in with name of country/jurisdiction where the income recipient is registered or incorporated.*
- Nomor (29) : Diisi dengan nama negara/yurisdiksi di mana Wajib Pajak Luar Negeri dikendalikan atau manajemen Wajib Pajak Luar Negeri berada.
- Number (29)* *Fill in with name of country/jurisdiction where the income recipient is controlled or its management is situated.*
- Nomor (30) : Diisi dengan nama negara/yurisdiksi di mana kantor pusat Wajib Pajak Luar Negeri berada.
- Number (30)* *Fill in with name of country/jurisdiction where head office of the income recipient is located.*
- Nomor (31) : Diisi dengan alamat cabang, kantor, atau tempat usaha lain Wajib Pajak Luar Negeri di Indonesia (jika ada).
- Number (31)* *Fill in with address of branch, office, or other place of business in Indonesia of the income recipient (if any).*
- Nomor (32)–(43) : Centang kotak yang sesuai berdasarkan fakta dan keadaan.
- Number (32)–(43)* *Check the appropriate box based on facts and circumstances.*

BAGIAN VI – PERNYATAAN OLEH WAJIB PAJAK LUAR NEGERI

PART VI – DECLARATION BY THE INCOME RECIPIENT

Nomor (44)–(45) : Centang kotak yang sesuai berdasarkan fakta dan keadaan.

Number (44)–(45) Check the appropriate box based on facts and circumstances.

Nomor (46) : Diisi dengan tanda tangan Wajib Pajak Luar Negeri atau orang yang berwenang untuk menandatangani untuk Wajib Pajak Luar Negeri.

Number (46) Fill in with signature of the income recipient or individual authorized to sign for the income recipient.

Nomor (47) : Diisi dengan tempat dan tanggal penandatanganan.

Number (47) Fill in with place and date of signing.

Nomor (48) : Diisi dengan jabatan penanda tangan.

Number (48) Fill in with capacity or designation of the signatory.