

二重課税防止協定(租税条約)の申請方法にかかわる改定

Source: 国税総局長規則 No. PER-25/PJ/2018

二重課税防止協定の申請方法にかかわる国税総局長規則 No. PER-25/PJ/2018 (PER-25) が2018年11月21日付で発布されました。当該規則により、2017年6月19日に発布された No.PER-10/PJ/2017 (PER-10) は無効となります。PER-25は、2019年1月1日より有効となります。改定の内容は下記のとおりです。

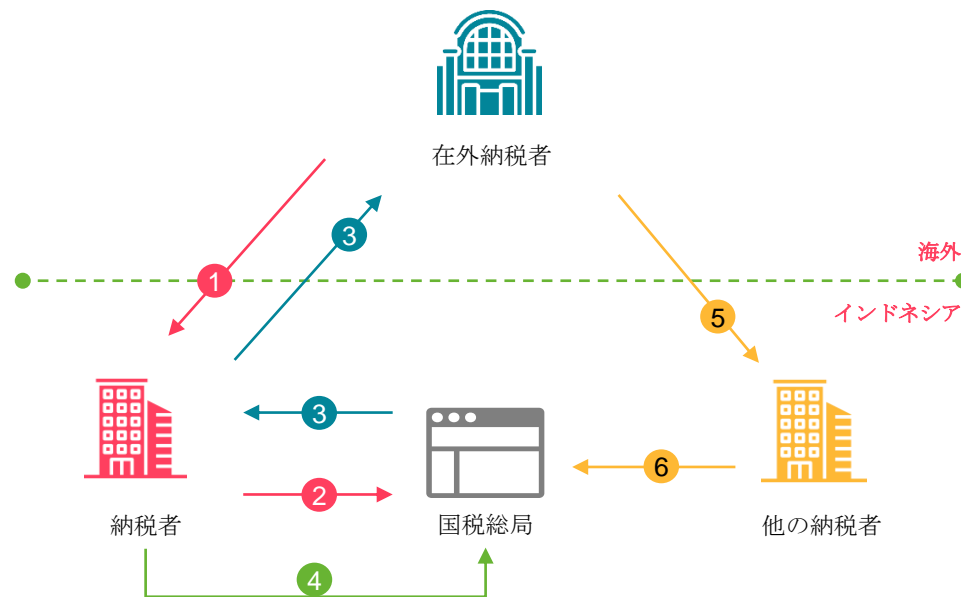
主な改定	改定前 (PER-10)	改定後 (PER-25)
居住者証明書(DGT)の書式	DGT-1は3頁、DGT-2は2頁で構成	2頁で構成
提出の頻度	租税条約の適用を希望する納税があるすべての月(例:ロイヤルティの支払いが毎月ある場合、毎月提出要)に、リーガライズされたDTのコピーを、各納税義務者が提出する	DGTの有効期間に1回のみ提出
提出方法	管轄税務署に書類を提出	国税局のサイトを利用してオンラインで提出
適用期間	(租税条約締結国の居住者の)管轄税務署の署名日から最長12ヶ月。但、1会計年度内に限る。(例:会計年度が1-12月の会社が、8月にDGTを取得した場合、有効期間は8-12月)	(租税条約締結国の居住者の)管轄税務署の署名日から、会計年度は関係なく最長12ヶ月。(例:会計年度が1-12月の会社が、8月にDGTを取得した場合、有効期間は8-翌年7月)

海外居住者が条約締結国の書式による Certificate of Residence を作成した場合は、DGTの Part-II 以外に必要事項を記載の上、提出することが必要です。

条約の乱用が認められない受益者の場合

条約の乱用が認められない受益者である海外居住者は、条約適用による減税を享受することができます。

居住者証明書(DGT)の報告の仕組み




Notes:

- 海外居住者は在インドネシアの納税者に DGT を提出する
- 納税者は国税総局に DGT をオンラインで提出する
- 国税総局は DGT の受領証を発行し、納税者は当該DGT受領証を海外居住者に送付する
- 納税者は当該DGT受領証を源泉税pph26の納税申告書に添付する
- 海外居住者が在インドネシアの他の納税者と取引を行った場合、当該海外居住者は他の納税者にDGT受領証を提出する
- 当該他の納税者は、海外居住者より提出されたDGT受領証を、源泉税pph26の納税申告書に添付する

Appendix: 居住者証明書 (DGT) の新書式

Source: 国税総局長規則 No. PER-25/PJ/2018

 MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA DIRECTORATE GENERAL OF TAXES		(FORM DGT)
CERTIFICATE OF DOMICILE OF NON RESIDENT FOR INDONESIA WITHHOLDING TAX		
<p>Guidance:</p> <p>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.</p> <p>2. For person who is: - a banking institution, or - a pension fund, completes only DGT Page 1.</p> <p>3. For individual, completes PART I and PART II of DGT Page 1, and PART IV and PART VII of DGT Page 2.</p> <p>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</p> <p>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.</p>		
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>		
Name and Signature of the Competent Authority or his authorized representative or authorized tax office (13)		Capacity/designation of signatory (14) / / (15) Place, date (mm/dd/yy)
Office address: (16)		
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>		
Signature of the income recipient or individual authorized to sign for the income recipient (18)		Capacity in which acting (20) / / (19) Place, date (mm/dd/yy)
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	
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 (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 : _____	
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) / / (47) Capacity in which acting (48) Place, date (mm/dd/yy)	
This form is available and may be downloaded at this website: http://www.pajak.go.id DGT Page 2	