



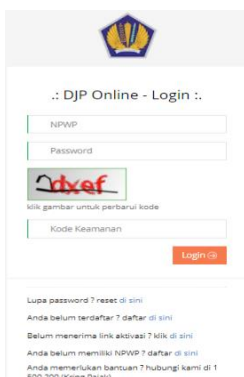
海外納税者の居住者証明書の電子申告 (e-SKD)マニュアル

出典：国税総局回状

下記のサイトから e-SKDの
アプリケーションにアクセス:

- <https://djponline.pajak.go.id>; または
- <https://eskd.pajak.go.id>

01



.: DJP Online - Login .:

NPWP

Password



klik gambar untuk perbarui kode

Kode Keamanan

Login

Lupa password? reset di sini

Anda belum terdaftar? daftar di sini

Belum menerima link aktivasi? klik di sini

Anda belum memiliki NPWP? daftar di sini

Anda memerlukan bantuan? hubungi kami di 1 800 200 (Kring Pajak)



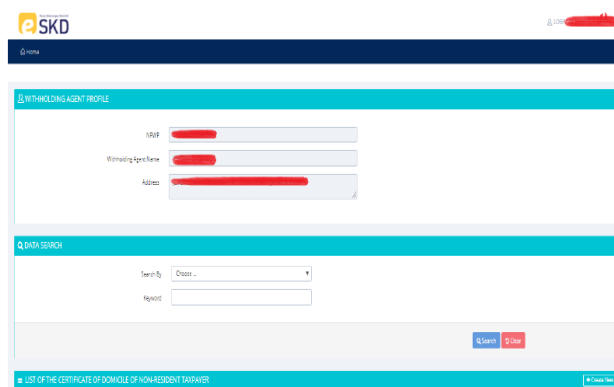
e-SKDのアプリケーションに
表示される情報一覧:

Field1 : 源泉者の情報

Field2 : 源泉者により提出
されたe-SKDのデータ検索

Field 3 : 源泉者によって
提出された e-SKDの一覧

02



eSKD

WITHHOLDING AGENT PROFILE

NPWP

Withholding Agent Name

Address

DATA SEARCH

Search By:

Keyword:

Search

LIST OF THE CERTIFICATE OF DOMICILE OF NON-RESIDENT TAXPAYER

アプリケーション上で 新規の e-SKDを提出:

- 右上の “Create New” を
クリック

03

■ 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
No data available in table								

Showing 0 to 0 of 0 entries

提出する新規のe-SKDに関わる 海外受益者の種類を選択:

- 金融機関もしくは年金
基金
- 個人
- 法人
- その他

04

TAX SUBJECTS

Tax Subjects

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

[Next >](#)

05

Part 1 - 納税者である海外 受益者の情報を記入

DGT FORM

PART I - INCOME RECIPIENT

Tax ID Number:

Name:

Full address:

Country:

Contact Number:

Email:

[Next >](#)

Part II - 居住国の権限のある当局もしくは 権限のある税務署による認証

居住国名、e-SKDの適用期間、権限のある
当局名および認証の日付を記入

06

DGT FORM

PART I - INCOME RECIPIENT

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

for the period 2020 to 2020 within

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

Place Of Signing:

Date of Signing:

Competent Authority:

Capacity / Destination of Signatory:

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



Part III – 受益者が銀行もしくは年金基金の場合の記入欄

07

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

I declared that:

- This company is not an Indonesian resident taxpayer.
- This company is a resident of: for income tax purposes within the meaning of DTC of both countries.
- The purpose 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.
- In relation with the earned income, this company is not acting as an agent, nominee, or conduit.
- 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
- I have examined the information stated on this form and to the best knowledge and belief it is true, correct and complete.

Place Of Signing:

Date Signed:

Income Recipient:

Capacity / Designation of Signatory:

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

Part IV – 受益者が個人の場合の記入欄 (居住者証明書のPart-IVと同じ内容)

08

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

- Place and Date Of Birth:
- The purpose 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
- Are you acting as an agent or a nominee? ☐ Yes ☐ No
- Do you have permanent home in Indonesia? ☐ Yes ☐ No
- In what country do you ordinarily reside?
- Have you ever been resided in Indonesia? ☐ Yes ☐ No
- Do you have any office, or other place of business in Indonesia? ☐ Yes ☐ No

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Part V – 受益者が非個人の場合の記入欄 (居住者証明書のPart-Vと同じ内容)

09

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

- Country of registration/incorporation:
- Which country does the place of management or control reside?
- Address of Head Office:
- Address of branches, offices, or other place of business in Indonesia (if any):
- The entity has relevant economic substance either in the entity's establishment or the execution of its transaction. ☐ Yes ☐ No
- The entity has the same legal form and economic substance either in the entity's establishment or the execution of its transaction. ☐ Yes ☐ No
- The entity has its own management to conduct the business and such management has an independent discretion. ☐ Yes ☐ No
- The entity has sufficient assets to conduct business other than the assets generating income from Indonesia. ☐ Yes ☐ No
- The entity has sufficient and qualified personnel to conduct the business. ☐ Yes ☐ No
- The entity has business activity other than receiving dividend, interest, royalty sourced from Indonesia. ☐ Yes ☐ No
- The purpose 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

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Part VI – 受益者が非個人で、かつ所得の種類が配当、金利もしくはロイヤルティの場合の記入欄 (居住者証明書のPart-VIと同じ内容)

10

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

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

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



Part VII – 受益者による宣言

受益者がインドネシアの納税者ではないことを記入

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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 declare 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:

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居住者証明書のアップロード

居住者証明書（DGT-1）をPDF形式（容量：2MB以下）にしてアップロード

12

“Start Upload” をクリック。アップロードが完了すると“Upload PDF File Process has been done”と表示されます

UPLOAD DOCUMENT

Upload Attachment File: No file chosen

< Back Next >

UPLOAD DOCUMENT

Upload Attachment File: No file chosen

INFO

Upload PDF File Process has been done

OK

Start Upload

< Back Next >

源泉者の宣言

源泉者がe-SKDを正しく提出した旨の宣言

13

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

DECLARATION BY THE WITHHOLDING AGENT

INFO

All data have been successfully inserted.

OK

< Back Submit



14

新規の e-SKD の提出が完了すると、Field 3（既に提出済の居住者証明書の一覧）に表示され、下記の 2 つのボタンが表示されます。入力内容に問題ない場合は 1 を、再入力希望する場合は 2 を選択します。

1. "Download"
2. "Deactivate"

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	SKDWPLN-AUS/1/19-00000002	123	Australia	1 - 2019	1 - 2019	2019-01-14	0	

Showing 1 to 1 of 1 entries

<

1

>

e-SKD の受領証の発行

源泉者は、当該受領証を海外受益者に PDF 形式で提出します。

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MINISTRY OF FINANCE REPUBLIC OF INDONESIA
DIRECTORATE GENERAL OF TAXES



SKCnSq4wV

THE CERTIFICATE OF DOMICILE OF NON-RESIDENT TAXPAYER RECEIPT

Certificate of Domicile Number : SKDWPLN-AUS/1/19-00000002
Name of Non-Resident Taxpayer : AR
Country : Australia
Validity Period : 1 - 2019 to 1 - 2019

Submitted By:



FINISH



当該情報についての問合せ先:

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三原あずさ Director mihara@sakura-id.com

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Jl. Dr. Ide Anak Agung Gde Agung,
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Fax : +62 21 2902 3410

<https://sakura-id.com/>

このTax Updateは、提携先であるSSJK Consultingが
作成した記事を、弊社が翻訳したものです。

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Jl. Fachrudin Raya No. 5

Jakarta Pusat 10250

www.ssjkconsulting.com

このTax Updateは税務に係る法律・規則の一般的な
情報として、SSJK Consultingと弊社の理解に基づい
て作成しており、国税総局の見解が同じであることを
保証するものではありません。実際に生じた個々の問
題については、税務の専門家とご相談ください。