

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) _____ (14) _____, ___/___/___ (15)
 Name & signature of the Competent Authority or authorized representative or authorized tax office Capacity/designation of the signatory 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) _____, ___/___/___ (19) _____ (20)
 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

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
If yes, what period (dd/mm/yyyy)? _____ / _____ / _____ to _____ / _____ / _____
Please provide the address: _____ (26)
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