LAMPIRAN I
PERATURAN DIREKTUR JENDERAL PAJAK
NOMOR : PER-61/PJ/2009
TANGGAL : 5 NOVEMBER 2009

TATA CARA PENERAPAN
PERSETUJUAN PENGHINDARAN PAJAK BERGANDA

A. Ketentuan bagi Pemotong/Pemungut Pajak dan Kustodian

1. Pemotong/Pemungut Pajak melakukan pemotongan atau pemungutan pajak atas setiap penghasilan yang diterima atau diperoleh WPLN sesuai dengan ketentuan yang diatur dalam Undang-Undang Nomor 7 Tahun 1983 tentang Pajak Penghasilan sebagaimana telah beberapa kali diubah terakhir dengan Undang-Undang Nomor 36 Tahun 2008 (UU PPh).

2. Pemotong/Pemungut Pajak.

3. Pemotong/Pemungut Pajak wajib membuat bukti pemotongan/pemungutan pajak sesuai dengan ketentuan yang berlaku. Bukti pemotongan/pemungutan pajak wajib disampaikan kepada WPLN.

4. Sekalipun tidak terdapat pajak yang dipotong atau dipungut, Pemotong/Pemungut Pajak tetap wajib membuat bukti pemotongan/pemungutan pajak dengan mencantumkan besarnya penghasilan bruto, dan mencantumkan "**NIHIL**" pada kolom jumlah PPh yang dipotong/dipungut, bukti pemotongan/pemungutan pajak dimaksud tidak wajib disampaikan kepada WPLN.

5. Penelitian atas SKD (Formulir pada Lampiran II) untuk memastikan bahwa penerima penghasilan bukan Subjek Pajak dalam negeri Indonesia harus dilakukan oleh Pemotong/Pemungut Pajak. Dalam hal penerima penghasilan adalah Subjek Pajak dalam negeri Pemotong/Pemungut Pajak wajib memotong atau memungut pajak yang terutang sesuai dengan ketentuan yang diatur dalam UU PPh. Keberadaan Subjek Pajak dalam negeri ditentukan dalam hal SKD:
   a. dalam Part IV butir 4 tercantum alamat WPLN di Indonesia; atau
   b. dalam Part IV butir 5 tercantum bahwa WPLN mempunyai tempat tinggal tetap di Indonesia; atau
   c. dalam Part IV butir 6 tercantum tempat kediaman WPLN di Indonesia; atau
   d. dalam Part V butir 1, 2, dan 3 mencantumkan tempat pendirian, tempat kedudukan, atau alamat kantor pusat WPLN di Indonesia.

6. Dalam hal persyaratan administratif tidak dapat dipenuhi oleh WPLN, Pemotong/Pemungut Pajak tidak diperkenankan menerapkan ketentuan yang diatur dalam P3B dan wajib memotong atau memungut pajak yang terutang sesuai dengan ketentuan yang diatur dalam UU PPh.

7. Untuk dapat menerapkan P3B kepada WPLN, Pemotong/Pemungut Pajak melakukan prosedur penelitian apakah SKD mencantumkan jawaban:
   a. "No" dalam Butir 3 Part IV; atau
   b. "Yes" dalam Butir 6 Part V; atau
   c. "Yes" untuk seluruh pertanyaan dalam Butir 7 sampai dengan butir 13 Pada Part V.

   P3B tidak diterapkan dalam salah satu jawaban WPLN penerima penghasilan tidak sesuai dengan huruf a, b, atau c di atas.

8. Dalam hal WPLN penerima penghasilan adalah lembaga yang namanya disebutkan secara tegas dalam P3B atau yang telah disepakati oleh yang pejabat yang berwenang di Indonesia dan di negara mitra P3B, Pemotong/Pemungut Pajak menerapkan ketentuan yang diatur dalam P3B tanpa memerlukan SKD.

9. Pemotong/Pemungut Pajak wajib menyampaikan SPT Masa dengan dilampiri fotokopi SKD dan bukti pemotongan/pemungutan pajak ke Kantor Pelayanan Pajak.

10. Untuk pemotongan atau pemungutan pajak atas penghasilan dari transaksi pengalihan saham atau obligasi yang diperdagangkan atau dilaporkan di bursa efek di Indonesia, selain bunga dan dividen, yang diterima atau diperoleh WPLN melalui Kustodian:
    a. Formulir SKD sebagaimana terdapat pada Lampiran III harus diisi dengan lengkap dan ditandatangani oleh WPLN penerima penghasilan serta disahkan oleh pejabat yang berwenang di negara mitra P3B;
    b. SKD asli diserahkan kepada Kustodian oleh WPLN penerima penghasilan;
    c. Kustodian wajib menyerahkan SKD asli yang masih berlaku yang diterima dari WPLN kepada Pemotong/Pemungut Pajak;
    d. Dalam hal WPLN penerima penghasilan menerma penghasilan dari beberapa sumber, Kustodian dapat membuat fotokopi SKD dan meminta legalisasi kepada Kepala Kantor Pelayanan Pajak tempat Kustodian terdaftar sebagai Wajib Pajak;
    e. Kepala Kantor Pelayanan Pajak yang melegalisasi fotokopi SKD wajib menyimpan SKD asli;
    f. Pemotong/Pemungut Pajak wajib melakukan pemotongan atau pemungutan pajak sesuai dengan ketentuan yang diatur dalam P3B dengan mengacu kepada SKD asli yang masih berlaku atau fotokopi SKD yang telah dilegalisasi yang disampaikan oleh Kustodian dan menyimpan fotokopi SKD;

g. Pemotong/Pemungut Pajak wajib membuat tanda bukti pemotongan/pemungutan pajak serta wajib menyerahkannya kepada WPLN melalui Kustodian.

11. Untuk pemotongan atau pemungutan pajak atas penghasilan yang diterima atau diperoleh WPLN bank:
    a. Formulir SKD sebagaimana terdapat pada Lampiran III harus diisi dengan lengkap dan ditandatangani oleh WPLN bank serta disahkan oleh pejabat yang berwenang di negara mitra P3B;dan
    b. SKD asli diserahkan kepada Pemotong/Pemungut Pajak.

12. SKD wajib disimpan oleh Pemotong/Pemungut Pajak selama 10 (sepuluh) tahun berdasarkan ketentuan Pasal 28 ayat (11) Undang-Undang Nomor 6 Tahun 1983 tentang Ketentuan Umum dan Tata Cara Perpajakan sebagaimana telah beberapa kali diubah terakhir dengan Undang-Undang Nomor 28 Tahun 2007.

B. Pengadministrasian SKD oleh Kantor Pelayanan Pajak

1. Pada saat penerimaan SPT petugas yang menerima SPT wajib meneliti kelengkapan SPT Masa Pemotong/Pemungut Pajak, yang sekurang-kurangnya dilampiri dengan bukti pemotongan/pemungutan pajak dan fotokopi SKD.

2. Penelitian kebenaran pelaporan atas jumlah pajak yang dipotong atau dipungut dengan mencocokkan fotokopi SKD dengan nama WPLN yang tercantum dalam bukti pemotongan/pemungutan pajak, dilakukan oleh Kepala Kantor Pelayanan Pajak c.q. Kepala Seksi Pengawasan dan Konsultasi.

3. Dalam hal Pemotong/Pemungut Pajak belum melaksanakan kewajibannya sesuai dengan ketentuan yang diatur dalam Peraturan Direktur Jenderal Pajak ini, Kepala Kantor Pelayanan Pajak mengirimkan Surat Himbauan sesuai dengan ketentuan yang berlaku.

4. Dalam hal informasi yang terdapat dalam SKD mengindikasikan keberadaan bentuk usaha tetap dari WPLN di Indonesia, Kantor Pelayanan Pajak mengirimkan informasi tersebut ke Kantor Pelayanan Pajak yang berwenang untuk diteliti keberadaannya atau dibuatkan Surat Himbauan sesuai dengan ketentuan yang berlaku.

5. Perekaman SKD dan bukti pemotongan/pemungutan yang dialporkan oleh Pemotong/Pemungut Pajak dilaksanakan oleh Seksi Pengolahan Data Informasi.

LAMPIRAN II
PERATURAN DIREKTUR JENDERAL PAJAK
NOMOR : PER-61/PJ/2009
TANGGAL : 5 NOVEMBER 2009

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

CERTIFICATE OF DOMICILE OF NON RESIDENT FOR INDONESIA TAX WITHHOLDING (FORM – DGT 1)

Guidance:

This form is to be completed by a person (which includes a body of person, corporate or non corporate)

- who is a resident of a country which has concluded a Double Taxation Convention (DTC) with Indonesia; and
- who claims relief from Indonesia Income Tax in respect of the following income earned in Indonesia (dividend, interest royalties, income from rendering services, and other income) subject to withholding tax in Indonesia.

Do not use this form for:

- a banking institution, or
- a person who claims relief from Indonesia Income Tax in respect of income arises from the transfer of bonds or stocks which traded or registered in Indonesia stock exchange and earned the income or settled the transaction through a Custodian in Indonesia, other than interest and dividend.

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 in the country where the income recipient is a taxpayer resident before submitted to Indonesia withholding agent.

Please note that this submitted form must bear the original endorsement of the Competent Authority.

NAME OF THE COUNTRY OF INCOME RECIPIENT : _____ (1)

Part I	**INCOME RECIPIENT:**	**INDONESIA WITHHOLDING AGENT:**	
Tax ID Number	: _____ (2)	Tax ID Number	: _____ (5)
Name	: _____ (3)	Name	: _____ (6)
Address	: _____ (4)	Address	: _____ (7)

Part II: DECLARATION BY THE INCOME RECIPIENT:

I, (full name) _____ (8) hereby declare 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 declare that ☐ I am ☐ this company is not an Indonesia resident taxpayer. (Please check the box accordingly)

_____ (9)	__/__/__ (10)	_____ (11)	_____ (12)
Signature of the income recipient or individual authorized to sign for the income recipient	Date (mm/dd/yy)	Capacity in which acting	Contact Number

Part III CERTIFICATION BY COMPETENT AUTHORITY OF THE COUNTRY OF RESIDENCE:

For the purpose of tax relief concerning the types of income mentioned in Part V, it is hereby confirmed that the taxpayer mentioned in Part I is a resident in _____ (13) (name of the state) within the meaning of the Double Taxation Convention in accordance with Double Taxation Convention concluded between Indonesia and _____ (14) (name of the state of residence).

Date (mm/dd/yyyy): __/__/____ (17)

_____ (15)
Name and Signature of the Competent Authority or his authorized representative

Official Stamp (if any)

Office address:

_____ (16)
Capacity/designation of signatory

_____ (18)

This form is available and may be downloaded at this website: http://www.pajak.go.id

Part IV TO BE COMPLETED IF THE INCOME RECIPIENT IS AN INDIVIDUAL

1. Name of Income Recipient : _____ (19)
2. Date of birth (mm/dd/yyyy) : __/__/____ (20) | 3. Are you acting as an agent or a nominee? ☐ Yes ☐ No*) (21)
4. Full address: _____ (22)
5. Do you have permanent home in Indonesia? ☐ Yes ☐ No*) (23)
6. In what country do you ordinarily reside? _____ (24)
7. Have you ever been resided in Indonesia? ☐ Yes ☐ No*) If so, in what period? __/__/____ to __/__/____ (25)
   Please provide the address _____
8. Do you have any office, or other place of business in Indonesia? ☐ Yes ☐ No*) (26)
   If so, please provide the address _____

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

1. Country of registration/incorporation: _____ (27)
2. Which country does the place of management or control reside? _____ (28)
3. Address of Head Office: _____ (29)
4. Address of branches, offices, or other place of business in Indonesia (if any): _____ (30)
5. Nature of business (i.e. Pension Fund, Insurance, Headquarters, Financing) _____ (31)
6. The company is listed in stock market and the shares are regularly traded. ☐ Yes ☐ No*)
   If yes, please provide the name of the stock market: _____ (32)
7. The creation of the entity and/or the transaction structure is not motivated by reasons to take advantage of benefit of the DTC. (33) ☐ Yes ☐ No*)
8. The company has its own management to conduct the business and such management has an independent discretion. (34) ☐ Yes ☐ No*)
9. The company employs sufficient qualified personnel. (35) ☐ Yes ☐ No*)
10. The company engages in active conduct of a trade or business. (36) ☐ Yes ☐ No*)
11. The earned income is subject to tax in your country. (37) ☐ Yes ☐ No*)
12. No more than 50 per cent of the company's income is used to satisfy claims by other persons (i.e. interest, royalties, other fees) (38) ☐ Yes ☐ No*)

Part VI: INCOME EARNED FROM INDONESIA IN RESPECT TO WHICH RELIEF IS CLAIMED

1. Dividend, Interest, or Royalties:

a. Type of Income: _____ (39)

b. Amount of Income liable to withholding tax under Indonesian Law: IDR _____ (40)

2. Income from rendering services (including professional):

a. Type of incomes: _____ (41)

b. Amount of Income liable to withholding tax under Indonesian Law: IDR _____ (42)

c. Period of engagement (mm/dd/yy): (43)

►From: __/__/____ to __/__/____ ►From: __/__/____ to __/__/____

►From: __/__/____ to __/__/____ ►From: __/__/____ to __/__/____

3. Other Type of Income:

a. Type of incomes: _____ (44)

b. Amount of Income liable to withholding tax under Indonesian Law: IDR _____ (45)

This form is available and may be downloaded at this website: http://www.pajak.go.id

*) Please check the appropriate box

This form must be endorsed by the Competent Authorities:

Official Stamp (if any)

INSTRUCTIONS
FOR CERTIFICATE OF DOMICILE OF NON RESIDENT
FOR INDONESIA TAX WITHHOLDING (FORM-DGT 1)

Number 1:
Please fiil in the name of the country of income recipient.

Part I Information of Income Recipient:

Number 2:
Please fill in the income recipient's taxpayer indetification number in country where the claimant is registered as a resident taxpayer.

Number 3:
Please fill in the income recipient's name.

Number 4:
Please fill in the income recipient's address.

Number 5:
Please fill in the Indonesia withholding agent's taxpayer identification number.

Number 6:
Please fill in the Indonesia withholding agent's name.

Number 7:
Please fill in the Indonesia withholding agent's address.

Part II Declaration by the Income Recipient:

Number 8:
In case the income recipient is not an individual this form shall be filled by the management of the income recipient. Please fill in the name of person authorized to sign on behalf the income recipient. If the income recipient is an individual, please fill in the name as stated in Number 3.

Number 9:
The income recipient or his representative (for non individual) shall sign this form.

Number 10:
Please fill in the place and date of signing.

Number 11:
Please fill in the capacity of the claimant or his representative who signs this form.

Number 12:
Please fill in the contact number of person who signs this form.

Part III Certification by Competent Authority of the Country of Residence:

Number 13 and 14:
Please fill in the name of country where the income recipients is registered as a resident taxpayer.

Number 15 and 16:
The Competent Authorities or his authorized representative should certify this for by signing it. The position of the signor should be filled in Number 16.

Number 17:
Please fill in the date when the form is signed by the Competent Authorities or his authorized representative.

Number 18:
Please fill in the office address of the Competent Authority or authorized representative.

Part IV to be completed if the Income Recipient is an individual:

Number 19:
Please fill in the income recipient's full name.

Number 20:
Please fill in the income recipient's date of birth.

Number 21:
Please check the appropriate box. You are acting as an agent if you act as an intermediary or act for and on behalf of other party in relation with the income source in Indonesia. You are acting as a nominee if you are the legal owner of income or of assets that the income is generated and you are not the real owner of the income or assets.

Number 22:
Please fill in the income recipient's address.

Number 23:
Please check the appropriate box. If your permanent home is in Indonesia, you are considered as Indonesian resident taxpayer according to the Income Tax Law and if you are receive income from Indonesia, the Double Tax Conventions shall not be applied.

Number 24:
Please fill in the name of country where you ordinarily reside.

Number 25:
Please check the appropriate box. In case you have ever been resided in Indonesia, please fill the period of your stay and address where you are resided.

Number 26:
Please check the appropriate box. In case you have any offices, or other place of business in Indonesia, please fill in the address of the offices, or other place of business in Indonesia

Part V To be Completed if the income Recipient is non Individual:

Number 27:
Please fill in the country where the entity is registered or incorporeted.

Number 28:
Please fill in the country where the entity is controlled or where its management is situated.

Number 29:
Please fill in the address of the entity's Head Office.

Number 30:
Please fill in the address of any branches, offices, or other place of business of the entity situated in Indonesia.

Number 31:
Please fill in the nature of business of the claimant.

Number 32-38:
Please check the appropriate box in accordance with the claimant's facts and circumstances.
Part VI for Income Earned from Indonesia in Respect to which relief is claimed:

Number 39:
Please fill in the type of income (e.g. dividend, interest, or royalities).

Number 40:
Please fill in the amount of Income liable to withholding tax under Indonesian law.

Number 41:
Please fill in the type of income from rendering services (including professional).

Number 42:
Please fill in the amount of income liable to withholding tax under Indonesian Law.

Number 43:
In case your income is arising from rendering service, please fill in the periode when the service is provided.

Number 44:
Please fill in the type of income.

Number 45:
Please fill in the amount of Income liable to withholding tax under Indonesian Law.

LAMPIRAN III
PERATURAN DIREKTUR JENDERAL PAJAK
NOMOR : PER-61/PJ/2009
TANGGAL : 5 NOVEMBER 2009

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

CERTIFICATE OF DOMICILE OF NON RESIDENT FOR INDONESIA TAX WITHHOLDING (FORM – DGT 2)

Guidance:

This form is to be completed by a person (which includes a body of person, corporate or non corporate) who is a resident of a country which has concluded Double Taxation Convention (DTC) with Indonesia, who:

- is a banking institution, or
- claims relief from Indonesia Income Tax in respect of income arises from the transfer of bonds or stocks which traded or registered in Indonesia stock exchange and earned the income or settled the transaction through a Custodian in Indonesia, other than interest and dividend.

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 in the country where the income recipient is a resident before submited the Certificate to a Custodian.

Name of the Country of Income Recipient:	: _____ (1)

Name of the Income Recipient : _____ (2)
Tax ID number : _____ (3)
Address : _____ (4)
_____

DECLARATION BY THE INCOME RECIPIENT:

1. I declare that I am a resident of _____ *(5) [name of the state of residence]* for income tax purposes within the meaning of Double Taxation Convention of both countries;
2. In relation with the earned income, □ I am □ this company is not acting as an agent or a nominee; (Please check the box accordingly)
3. The beneficial owner is not an Indonesian resident taxpayer and □ I am □ this company is not an Indonesian resident taxpayer; and (Please check the box accordingly)
4. I have examined the information stated on this form and to the best of my knowledge and belief it is true, correct, and complete;

_____ (6)	__/__/____ (7)	_____ (8)	_____ (9)
Signature of the income recipient or individual authorized to sign for the income	Date (mm/dd/yy)	Capacity in which acting	Contact Number

CERTIFICATION BY COMPETENT AUTHORITY 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 _____ (10) *[name of the state]* within the meaning of the Double Taxation Convention in accordance with Double Taxation Convention concluded between Indonesia and _____ (11) *[name of the state of residence]*.

Date (mm/dd/yyyy): __/__/____ (14)

_____ (12)
Name and Signature of the Competent Authority or his authorized representative

Official Stamp (If any)

_____ (13)
Capacity/designation of signatory

Office address:
_____ (15)
_____

This form is available and may be downloaded at website: http://www.pajak.go.id

This certificate is valid for 12 (twelve) months commencing from the date of certification by the Competent Authority or his authorized representative.

INSTRUCTIONS
FOR CERTIFICATE OF DOMICILE OF NON RESIDENT
FOR INDONESIA TAX WITHHOLDING (FORM-DGT 2)

Number 1:
Please fill in the name of the country of income recipient.

Number 2:
Please fill in the name of the income recipient.

Number 3:
Please fill in the income recipient's taxpayer identification number in country where the income recipient is registered as a resident taxpayer.

Number 4:
Please fill in the income recipient's address.

Number 5:
This form shall filled be by the management of the claimant. Please fill in the name of country where income recipient is registered as a resident taxpayer.

Number 6:
The claimant or his representative (for non individual) shall sign this form.

Number 7:
Please fill in the place and date of signing.

Number 8:
Please fill in the capacity of the claimant or his representative who signs this form.

Number 9:
Please fill in the contact number of person who signs this form.

Number 10 and 11:
Please fill in the name of country where the claimant is registered as a resident taxpayer.

Number 12 and 13:
The Competent Authorities or his authorized representative should certify this form by signing it. The position of the signor should be filled in Number 13.

Number 14:
Please fill in the date when the form is signed by the Competent Authorities or his authorized representative.

Number 15:
Please fill in the office address of the Competent Authority or authorized representative.