

LAMPIRAN I  
 PERATURAN DIREKTUR JENDERAL PAJAK  
 NOMOR : PER-40/PJ/2010  
 TENTANG : PENGEMBALIAN KELEBIHAN PEMBAYARAN  
 PAJAK YANG SEHARUSNYA TIDAK TERUTANG  
 BAGI WAJIB PAJAK LUAR NEGERI



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

APPLICATION FORM  
 FOR CLAIMING TAX REFUND OF INDONESIA TAX WITHHOLDING (FORM-DGT 3)

I the undersigned:

Name : \_\_\_\_\_ (1)  
 Address : \_\_\_\_\_ (2)  
 Phone No. ( ) \_\_\_\_\_

acting as: <sup>1)</sup>  the claimant himself-individual  the claimant himself-management of non individual entity (3)

Information of the claimant:

Name : \_\_\_\_\_ (4)  
 Taxpayer ID No. : \_\_\_\_\_ (5)  
 Address : \_\_\_\_\_ (6)  
 Phone No. ( ) \_\_\_\_\_  
 Country/jurisdiction : \_\_\_\_\_ (7)

to claim refund for the following tax withheld in Indonesia: (additional paper may be used) (8)

No.	Withholding Tax Slip (No. and Date) (A)	Tax Withheld (Rupiah) (B)	Tax Refund Claimed (Rupiah) (C)
1.			
2.			
3.			
4.			
<b>Total</b>			

The above tax as mentioned in column B withheld by Indonesia withholding tax agent:

Name : \_\_\_\_\_ (9)  
 Taxpayer ID number : \_\_\_\_\_ (10)  
 Address : \_\_\_\_\_ (11)

Reasons of refund claim: (additional paper may be used) (12)

Documents attached: (13) <sup>7)</sup>

- Power of Attorney (completed Form-DGT 4)
- Certificate of Domicile (completed Form-DGT 5) (required only if claimant is relative of Indonesian DTG partner)
- Original withholding tax slip(s): \_\_\_\_\_ piece(s)
- Documents to support the statement of beneficial ownership, which consists of 7 items. (required only if claimant is resident of business in DTG partner and related officials in DTG is/are the beneficial owner/proxied)
- Documents related to the earned income
- Statement of Claimant that the tax claimed has not been utilized to reduce the liable tax in the claimant's country/jurisdiction nor to deduct the taxable income in the claimant's country/jurisdiction.
- Other document(s), please specify (if any): \_\_\_\_\_

Declaration:

I declare that the information stated in this form is true, correct and complete.

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
 Place and Date (mm/dd/yyyy) (14)

\_\_\_\_\_  
 Signature of the claimant or individual  
 authorized to sign for the claimant (15)

\_\_\_\_\_  
 Capacity in which acting (16)

<sup>7)</sup> Please check the appropriate box

FORM-DGT 3

## INSTRUCTIONS

### FOR APPLICATION FORM FOR CLAIMING TAX REFUND OF INDONESIA TAX WITHHOLDING (FORM-DGT 3)

#### General Information :

1. Non resident who has been withheld income tax by Indonesia withholding tax agent may claim tax refund to the Director General of Taxes, in case :
  - a. the non resident considers that the tax withheld is not in accordance with Indonesian income tax law and/or Double Taxation Convention/Agreement (DTC) concluded by Indonesia and his domicile country/ jurisdiction, or
  - b. the non resident claims tax refund as the agreed result of Mutual Agreement Procedures conducted by the Competent Authorities of Indonesia and of treaty partner.
2. The application must be made by non resident taxpayer who claims the refund ("the Claimant") and must be submitted through the Indonesia withholding tax agent.
3. One application must be made for any tax claims related to one withholding tax agent.
4. The Claimant must grant a specific power of attorney to the withholding tax agent to lodge the application to the Director General of Taxes and to provide a bank account which will be used to transfer the approved tax refund.
5. Documents and information that are required to be provided by the Claimant (please read the related instructions for details) :
  - a. The application (completed Form-DGT 3),
  - b. The power of attorney (completed Form-DGT 4),
  - c. The certificate of domicile (completed Form-DGT 5)-which is only required only if the Claimant is resident of the Indonesia DTC partner),
  - d. The withholding tax slips (original),
  - e. The Claimant statement that the tax claimed has not been utilized to reduce the liable tax nor to deduct the taxable income in calculating the liable tax in the claimant's country/jurisdiction,
  - f. Specific documents related to the earned income,
  - g. Specific documents/information to support the beneficial ownership statement, which is only required if the Claimant is resident of Indonesia DTC partner and the related article(s) in DTC mentions the beneficial owner phrase .
6. Director General of Taxes shall give a decision not more than 3 (three) months since the application is lodged completely. Should the application is refused ; a written notification will be sent to the Claimant through the withholding tax agent.
7. An Overpayment Tax Assessment Letter (SKPLB) will be issued for approved claim to process the refund transfer to the withholding tax agent's bank account. For transferring any tax refund, it is required a bank account, Rupiah currency, in any bank that is situated in Indonesia.

#### Guidance to fill the application :

Form-DGT 3 is downloadable at <http://www.pajak.go.id>:

#### Number 1 :

Please fill in the name of individual who signs this form. For individual, please fill in the name of the Claimant . For non individual entity, please fill in the name of individual who may act as the representative of the Claimant.

#### Number 2:

Please fill in the address of individual who signs this form.

#### Number 3:

Please check the appropriate box.

#### Number 4 to 6 :

This section must be filled with information of the Claimant whose income is withheld by Indonesia withholding tax agent.

- (4) Please fill in the Claimant's name.
- (5) Please fill in the Claimant's taxpayer identification number in country/jurisdiction where the claimant registered as a taxpayer resident.
- (6) Please fill in the Claimant's address.
- (7) Please fill in the country/jurisdiction where the claimant registered as a taxpayer resident.

#### Number 8 :

Please fill in the column (A) with the number and date of withholding tax slip(s) issued by withholding tax agent, column (B) with the amount of tax withheld as stated in the withholding tax slip (in Rupiah) and column (C) with the amount of tax claimed (in Rupiah).

Please total the amount of column (B) and (C) respectively.

Additional paper may be used.

**Number 9-11 :**

This section requires the claimant to fill in the information regarding Indonesia withholding tax agent. You may refer to information provided in withholding tax slips .

- (9) Please fill in the name of the withholding tax agent.
- (10) Please fill in the taxpayer identification number (NPWP) of the withholding tax agent.
- (11) Please fill in the address of the withholding tax agent.

**Number 12:**

Please provide reasons to claim the tax withheld and any articles of the Double Tax Convention (DTC) which relevant or related to the claim. The Claimant may state his reasons and arguments to support that the tax withheld is not in accordance with the Indonesian income tax law and/or the DTC. Additional paper may be used by the claimant.

**Number 13 :**

Please check the appropriate box to declare that the Claimant has completed all the requirements.

**Notes** : The failure to present the following attachment will cause the Director General of Taxes to refuse the application.

- a. **Power of Attorney (completed Form-DGT 4).** The form is downloadable at <http://www.pajak.go.id> The Claimant must provide a specific power of attorney to grant power to the withholding tax agent to submit the application and to provide a bank account number. This document is liable to Indonesian stamp duty (IDR 6,000) according to the Law No. 13 Year 1985.
- b. **Certificate of Domicile (completed Form-DGT 5).** The form is downloadable at <http://www.pajak.go.id>. This form is required to be submitted for the application of the DTC. The form of certificate of domicile, issued by the Directorate General of Taxes and must be filled completely and signed by the Claimant. The first page of this certificate must be authorized by the Competent Authorities, his representative or authorized tax office in country/jurisdiction where the Claimant is registered as a taxpayer resident. In case the competent authority, his authorized representative, or the authorized tax office cannot put his authorization in this form, the Claimant may submit the certificate of domicile, as an attachment of Form-DGT 5, which is usually issued in the Claimant's country/jurisdiction and such certificate shall meet the requirements as provided in the instruction of Form-DGT 5.
- c. **Original withholding tax slip(s).** The Claimant must provide the original withholding tax slips to support the information provided in Number 8.
- d. The Claimant statement that the tax claimed has not been utilized to reduce the liable tax nor to deduct the taxable income in calculating the liable tax in the Claimant's country/jurisdiction.
- e. Document(s) related to the earned income.
  - 1) **Interest income :**
    - a) the loan agreement,
    - b) the recording journal of the receipt of income,
    - c) the bank statement that showing the receipt and the use of income, and
    - d) a notice of interest computation;
  - 2) **Dividend income :**
    - a) a declaration of dividend distribution issued by the Indonesian entity who paid the dividend,
    - b) the bank statement that showing the receipt and the use of income, and
    - c) a statement letter made by the company who distributed the dividend mentioning that the claimant is the rightful owner of dividend;
  - 3) **Royalties, rent and other income related to the use of or for the right to use asset, property or equipment:**
    - a) the related agreement,
    - b) the recording journal of the receipt of income,
    - c) the bank statement that showing the receipt and the use of income, and
    - d) a notice of interest computation;
  - 4) **Income from services, rendered by individual or non individual :**
    - a) the related service agreement;
    - b) a statement letter made by the claimant mentioning that claimant conducted business or activities in Indonesia not through a permanent establishment,
    - c) a statement letter issued by the Indonesian withholding tax agent mentioning that the claimant rendered services in Indonesia for a period not more than the period stipulated in the DTC to constitute a permanent establishment ;
  - 5) **Gains from the alienation of shares :**
    - a) the agreement related to the alienation of shares of a company situated in Indonesia,
    - b) Notary deed on transfer of right of the alienated shares.
  - 6) **Insurance or reinsurance premium :**
    - a) the insurance policy, and
    - b) a notice of premium computation;
  - 7) **branch profit of a permanent establishment :**
    - a) the insurance policy,

- b) the annual income tax return of the related permanent establishment that situated in Indonesia,
  - c) a statement letter issued by the permanent establishment who acts as the withholding tax agent concerning the ground of the tax withholding.
- 8) **Other income :**
- a) a statement letter issued by the Indonesian withholding tax agent mentioning that the Claimant is the rightful owner of the income;
  - b) a description by the claimant regarding the substance of income, including the underlying transaction.

f. **Documents to support the statement of beneficial ownership**

These documents are required to be submitted by the claimant who is a resident in country/jurisdiction that has concluded DTC with Indonesia and the related article in DTC mentions the beneficial owner phrase.

To support that the Claimant is the beneficial owner of the income, the following information (7 items) must be provided as attachment of the application (completed Form-DGT 3) :

- 1) Name, address, nationality and other detailed information of board of directors;
- 2) Name, address, shares and other detailed information concerning the shareholders;
- 3) Number of employees and detailed job description;
- 4) Description of investment which generates the income related to the tax claimed;
- 5) Financial sources of the investment ;
- 6) The use or the plan of use of income generated by the investment;
- 7) The Claimant's financial statements and reported income tax return for year when the payment occurred and for the 2 (two) years before.

g. Other documents

The Claimant or the withholding tax agent may attach documents other than the required documents mentioned above to support the claim .

**Notes:**

- a. In case the tax claimed by the Claimant is resulted from mutual agreement agreed by both Competent Authorities through a Mutual Agreement Procedures, the claimant is only required to submit the following documents :
  - 1) Power of Attorney (completed Form-DGT 4),
  - 2) Original withholding tax slip(s), and
  - 3) Copy of mutual agreement . This document is produced by both Competent Authorities in conducting the Mutual Agreement Procedures
- b. In case the Claimant is not a resident taxpayer of a country/jurisdiction which has concluded DTC with Indonesia, the Claimant is only required to submit the following documents :
  - 1) Power of Attorney (completed Form-DGT 4),
  - 2) Original withholding tax slip(s),
  - 3) The Claimant statement that the tax claimed has not been utilized to reduce the liable tax nor to deduct the taxable income in calculating the liable tax in the Claimant's country/jurisdiction, and
  - 4) Document(s) related to the earned income as mentioned in No. 13.d.

**Number 14:**

Please fill in the venue and date of signing.

**Number 15:**

The Claimant or the representative must sign the form.

**Number 16:**

Please fill in the capacity of the Claimant or the representative who signs this form.

LAMPIRAN II  
PERATURAN DIREKTUR JENDERAL PAJAK  
NOMOR : PER-40/PJ/2010  
TENTANG : PENGEMBALIAN KELEBIHAN PEMBAYARAN  
PAJAK YANG SEHARUSNYA TIDAK TERUTANG  
BAGI WAJIB PAJAK LUAR NEGERI



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

**POWER OF ATTORNEY  
FOR CLAIMING TAX REFUND OF INDONESIA TAX WITHHOLDING (FORM-DGT 4)**

The undersigned:

Name : \_\_\_\_\_ (1)  
Address : \_\_\_\_\_ (2)  
\_\_\_\_\_  
Phone No. ( ) \_\_\_\_\_

acting as<sup>\*)</sup>:  the claimant (for Individual) (3)  
 the claimant (representative of non individual entity)

Information of the claimant:

Name : \_\_\_\_\_ (4)  
Taxpayer ID No. : \_\_\_\_\_ (5)  
Address : \_\_\_\_\_ (6)  
\_\_\_\_\_  
Phone No. ( ) \_\_\_\_\_  
Country/Jurisdiction : \_\_\_\_\_ (7)

herewith gives the power of attorney to (Indonesia withholding tax agent):

Name : \_\_\_\_\_ (8)  
Taxpayer ID No. : \_\_\_\_\_ (9)  
Address : \_\_\_\_\_ (10)  
\_\_\_\_\_  
Phone No. ( ) \_\_\_\_\_

to lodge the application for claiming tax refund of Indonesia tax withholding (completed Form-DGT 3), including the required attachments, to the Director General of Taxes, and to act on my behalf to receive the tax refund approved by the Director General of Taxes.

This power of attorney is made to be used for the purposes so indicated.

\_\_\_\_\_, \_\_\_\_/\_\_\_\_/\_\_\_\_ (11)  
Place and date (mm/dd/yyyy)

\_\_\_\_\_  
Signature of the proxy (12)

\_\_\_\_\_  
Signature of the claimant or individual  
authorized to sign on behalf of the claimant (13)

\_\_\_\_\_  
Capacity in which acting (14)

\*) Please check the appropriate box.

FORM-DGT 4

## INSTRUCTIONS

### FOR FORM OF POWER OF ATTORNEY (FORM-DGT 4)

**General information :**

This form is one of the required documents which granting a power of attorney to Indonesia withholding tax agent to lodge the refund application (completed Form-DGT 3) and all required attachments and to act on behalf the Claimant to receive any tax refund approved by the Director General of Taxes.

It is required to provide an account in any bank situated in Indonesia in Indonesia Rupiah (IDR) currency.

**Guidance to fill this form :****Number 1 :**

Please fill in the name of individual who signs this form. For individual, please fill in the name of the Claimant. For non individual entity, please fill in the name of individual who may act as the representative of the entity.

**Number 2 :**

Please fill in the address of individual who will sign the power of attorney.

**Number 3 :**

Please check the appropriate box .

**Number 4:**

Please fill in the Claimant's name. If the Claimant is an individual, the name is as it is filled in Number 1.

**Number 5:**

Please fill in the Claimant's taxpayer identification number in country/jurisdiction where the claimant registered as a taxpayer resident.

**Number 6:**

Please fill in the claimant's address .

**Number 7:**

Please fill in the country/jurisdiction where the claimant registered as a taxpayer resident.

**Number 8-10 :**

Please fill in the information of Indonesia withholding tax agent who receives the power of attorney. The information may be appeared in the withholding tax slip.

- (8) Please fill in the name of the withholding tax agent,
- (9) Please fill in the taxpayer identification number (NPWP),
- (10) Please fill in the address.

**Number 11 :**

Please fill in the venue and date of signing.

**Number 12 :**

The person who receives the power of attorney must sign this form.

**Number 13:**

The Claimant, or the representative of non individual claimant, must sign this form.

**Number 14:**

Please fill in capacity of the Claimant who signs this form. In case the signor is the representative, please fill in the capacity of the signor.

**Note :**

The Power of Attorney is liable to Indonesian stamp duty (IDR 6,000) according to Law No. 13 Year 1985.

LAMPIRAN III  
 PERATURAN DIREKTUR JENDERAL PAJAK  
 NOMOR : PER-40/PJ/2010  
 TENTANG : PENGEMBALIAN KELEBIHAN PEMBAYARAN  
 PAJAK YANG SEHARUSNYA TIDAK TERUTANG  
 BAGI WAJIB PAJAK LUAR NEGERI



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

**CERTIFICATE OF DOMICILE OF NON RESIDENT  
 FOR CLAIMING TAX REFUND OF INDONESIA TAX WITHHOLDING (FORM-DGT 5)**

**Guidance:**

- Do not use this form to claim benefit of Double Taxation Convention/Agreement (DTC) at the time you earn income from the Indonesia withholding tax agent.
- This form is only required to be completed by a person (which includes a body of person, corporate or non corporate) who is a resident of a country/jurisdiction that has concluded a DTC with Indonesia.
- This form consists of 2 (two) pages and all particulars are to be properly furnished and this form shall be completed and signed by the claimant, not by the Indonesia withholding tax agent.
- Part III must be certified by the competent authorities, his authorized representative or the authorized tax office in the country or jurisdiction where the claimant is a taxpayer resident.

**NAME OF COUNTRY/JURISDICTION OF THE CLAIMANT** : \_\_\_\_\_ (1)

Part I INFORMATION OF THE CLAIMANT	
Tax ID Number	: _____ (2)
Full Name	: _____ (3)
Address	: _____ (4)

Part II: DECLARATION AND STATEMENT OF BENEFICIAL OWNERSHIP BY THE CLAIMANT	
I, _____ (5) (full name) hereby declare that:	
1. <input type="checkbox"/> I am (authorized to sign for) the beneficial owner of income stated in the completed Form-DGT 3 (this statement must be filled only if the related article in the DTC mentions the beneficial owner phrase);	
2. <input type="checkbox"/> I am <input type="checkbox"/> This entity is <input type="checkbox"/> not an Indonesian taxpayer resident; and	
3. I have examined the information provided in this form and to the best of my knowledge and belief it is true, correct, and complete.	
_____ Signature of the income recipient or individual authorized to sign for the income recipient (6)	_____ Date (mm/dd/yy) (7)
_____ Capacity in which acting (8)	_____ Contact Number (9)

Part III CERTIFICATION BY COMPETENT AUTHORITY OR AUTHORIZED TAX OFFICE OF THE COUNTRY/JURISDICTION 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 country/jurisdiction of residence) within the meaning of the Double Taxation Convention/Agreement in accordance with Double Taxation Convention/Agreement concluded between Indonesia and _____ (11) (name of the country/jurisdiction of residence).	
_____ Name and signature of the Competent Authority, his authorized representative or authorized tax office (12)	_____ Date (mm/dd/yyyy): _____ (14)
_____ Capacity/designation of signatory (13)	_____ Office address: _____ (15)

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

\*) Please check the appropriate box



**CERTIFICATE OF DOMICILE OF NON RESIDENT  
FOR CLAIMING TAX REFUND OF INDONESIA TAX WITHHOLDING (FORM-DGT 5)**

<b>Part IV</b>		<b>TO BE COMPLETED IF THE CLAIMANT IS AN INDIVIDUAL</b>	
1. Name:	_____		(16)
2. Date of birth (mm/dd/yyyy) : ____/____/____ (17)		3. Are you acting as an agent or a nominee? <input type="checkbox"/> Yes <input type="checkbox"/> No <sup>*)</sup>	(18)
4. Full address:	_____		(19)
5. Do you have a permanent home in Indonesia? <input type="checkbox"/> Yes <input type="checkbox"/> No <sup>*)</sup>			(20)
6. Country where you reside ordinarily:	_____		(21)
7. Have you ever been resided in Indonesia? <input type="checkbox"/> Yes <input type="checkbox"/> No <sup>*)</sup> if so, in what period? ____/____/____ to ____/____/____			(22)
And, please provide the address	_____		
8. Do you have any office, or other place of business in Indonesia? <input type="checkbox"/> Yes <input type="checkbox"/> No <sup>*)</sup>			(23)
If so, please provide the address	_____		
9. Is the transaction structured by reason only to take advantage of benefit of the DTC? <input type="checkbox"/> Yes <input type="checkbox"/> No <sup>*)</sup>			(24)

<b>Part V</b>		<b>TO BE COMPLETED IF THE CLAIMANT IS A NON INDIVIDUAL</b>	
1. Country of registration/incorporation:	_____		(25)
2. Country where the place of management or control reside:	_____		(26)
3. Address of Head Office:	_____		(27)
4. Address of branches, offices, or other place of business in Indonesia (if any):	_____		(28)
5. Nature of business (Pension Fund, Insurance, Bank, Financing, etc.)	_____		(29)
6. Is the entity acting as an agent or a nominee?	(30)	<input type="checkbox"/> Yes <input type="checkbox"/> No <sup>*)</sup>	
7. The creation of the entity and/or the transaction structure is not solely motivated by reason to take the advantage of benefit of the DTC	(31)	<input type="checkbox"/> Yes <input type="checkbox"/> No <sup>*)</sup>	
8. The entity is listed in stock market and the shares are regularly traded. If yes, please provide the name of the stock market:	(32)	<input type="checkbox"/> Yes <input type="checkbox"/> No <sup>*)</sup>	
9. The entity has its own management to conduct the business and such management has an independent discretion.	(33)	<input type="checkbox"/> Yes <input type="checkbox"/> No <sup>*)</sup>	
10. The entity employs sufficient qualified personnel.	(34)	<input type="checkbox"/> Yes <input type="checkbox"/> No <sup>*)</sup>	

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

*\*) Please check the appropriate box*

I 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.

\_\_\_\_\_  
Signature of the income recipient or individual  
authorized to sign for the income recipient (35)

\_\_\_\_\_  
Date (mm/dd/yy) (36)

\_\_\_\_\_  
Capacity in which acting (37)

\_\_\_\_\_  
Contact Number (38)

## INSTRUCTIONS

### FOR CERTIFICATE OF DOMICILE OF NON RESIDENT FOR CLAIMING TAX REFUND OF INDONESIA TAX WITHHOLDING (FORM-DGT 5)

#### General information :

1. This form is only required for the Claimant whose country/jurisdiction has concluded Double Taxation Convention/Agreement (DTC) with Indonesia.
2. This form consists of 2 (two) pages . The first page consists of the Claimant declaration and authorization by the Competent Authority or authorized tax office in the Claimant's country/jurisdiction concerning the status of the Claimant's residency.

After the Claimant fills this form completely please bring the first page to the competent authority or authorized tax office for authorization.

In case the competent authority or the authorized tax office cannot put his authorization in this form, the Claimant may submit the certificate of domicile, as an attachment of Form- DGT 5, which is usually issued in the Claimant's country/jurisdiction and such certificate shall meet the requirements as provided in the instruction of Form-DGT 5:

- a. It must be written in English;
- b. It states at least the name of the Claimant;
- c. It mentions the fiscal year which covers the period when the income, related to the tax claimed, is derived; and
- d. It bears the signature and the name of the competent authority, his authorized representative or the authorized tax officer.

The second page consists of information related to the Claimant which is required to be signed by the Claimant. Authorization by the competent authority or authorized tax office is not necessary for information in this second page.

#### Guidance to fill this form :

##### Number 1 :

Please fill in the name of country/jurisdiction of the Claimant.

##### Part I Information of Claimant :

##### Number 2:

Please fill in the Claimant's taxpayer identification number in country where the Claimant is registered as a resident taxpayer . Please type "n .a ." in case the country/jurisdiction of the Claimant does not provide taxpayer identification number for resident taxpayers.

##### Number 3:

Please fill in the Claimant's name .

##### Number 4:

Please fill in the Claimant's address .

##### Part II Declaration by the Claimant :

##### Number 5:

Please fill in the name of person who authorized to sign on behalf the Claimant.

If the Claimant is not an individual, this form must be filled by individual who may act as representative of the non individual entity .

If the Claimant is an individual, please fill in the name as stated in Number 3 .

##### Important :

The Claimant is required to state :

- a. whether the Claimant is the beneficial owner of income. The phrase beneficial owner is commonly contained in article of DTC related to the income of dividend, interest, royalties and capital gain (sometimes). It is highly recommended to the Claimant to check article in DTC related to the income. In case the Claimant is not the beneficial owner, do not check the box;
- b. whether the Claimant is the Indonesian taxpayer resident. Do not check the box if the Claimant is Indonesian resident taxpayer.

##### Number 6:

The Claimant or his representative (for non individual) must sign this form.

##### Number 7:

Please fill in the 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 .

**Part III Certification by competent authority of the country of residence :**

In case the Competent Authority, His authorized representative or the authorized tax office cannot put his authorization in this form, the Claimant may leave blank this Part. Then, the Claimant must attach the certificate of domicile, which is commonly issued in the Claimant's country/jurisdiction, to the completed Form-DGT 5.

**Number 10 and 11 :**

Please fill in the name of country/jurisdiction where the Claimant is resident taxpayer.

**Number 12 and 13**

The Competent Authorities, his authorized representative, or authorized tax office certifies 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 authority, his authorized representative or authorized tax office

**Number 15:**

Please fill in the office address of the competent authority, authorized representative or authorized tax office.

**Part IV To be completed if the Claimant is an Individual :****Number 16:**

Please fill in the Claimant's full name.

**Number 17:**

Please fill in the Claimant's birthday.

**Number 18:**

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

**Number 19:**

Please fill in the Claimant's address.

**Number 20:**

Please check the appropriate box. If the Claimant's permanent home is in Indonesia, you are considered as Indonesian taxpayer resident in accordance with the Indonesian Income Tax Law. In that case the DTC cannot be applied to the Claimant.

**Number 21 :**

Please fill the name of country where the Claimant ordinarily resides .

**Number 22:**

Please check the appropriate box. In case the Claimant has ever been resided in Indonesia, please fill the period of your stay and address where you resided.

**Number 23:**

Please check the appropriate box. In case the Claimant has any offices, or other place of business in Indonesia, please fill in the address of office or other place of business in Indonesia.

**Number 24:**

Please state whether or not the Claimant's motivation in structuring the transaction related to the earned income is solely to take advantage of benefit of the DTC.

Part V To be Completed if the Claimant is non Individual :

**Number 25:**

Please fill in the country/jurisdiction where the entity is registered or incorporated.

**Number 26:**

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

**Number 27:**

Please fill in the address of the entity's head office.

**Number 28:**

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

**Number 29:**

Please fill in the nature of business of the Claimant.

**Number 30-38 :**

Please check the appropriate box in accordance with the Claimant's facts and circumstances.

- (30) Please check "No" if the entity, in relation with the earned income, is acting as an agent or a nominee . The meaning of agent or nominee is mentioned in Number 18.
- (31) Please state whether or not motivation of the Claimant related to the earned income is solely to take advantage of benefit of the DTC.
- (32) Please state whether or not the entity is listed in stock market and, if so, please type the name of the stock market.
- (33) Please state whether the entity has its own management to conduct the business and such management has an independent discretion.
- (34) Please state whether the entity employs sufficient qualified personnel.

**Number 35:**

The Claimant or his representative (for non individual) must sign this form.

**Number 36:**

Please fill in the date of signing.

**Number 37:**

Please fill in the capacity of the Claimant or his representative who signs this form.

**Number 38:**

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

## INSTRUCTIONS

### FOR CERTIFICATE OF DOMICILE OF NON RESIDENT FOR CLAIMING TAX REFUND OF INDONESIA TAX WITHHOLDING (FORM-DGT 5)

#### **General information :**

1. This form is only required for the Claimant whose country/jurisdiction has concluded Double Taxation Convention/Agreement (DTC) with Indonesia.
2. This form consists of 2 (two) pages. The first page consists of the Claimant declaration and authorization by the Competent Authority or authorized tax office in the Claimant's country/jurisdiction concerning the status of the Claimant's residency.

After the Claimant fills this form completely please bring the first page to the competent authority or authorized tax office for authorization.

In case the competent authority or the authorized tax office cannot put his authorization in this form, the Claimant may submit the certificate of domicile, as an attachment of Form-DGT 5, which is usually issued in the Claimant's country/jurisdiction and such certificate shall meet the requirements as provided in the instruction of Form-DGT 5:

- a. It must be written in English;
- b. It states at least the name of the Claimant;
- c. It mentions the fiscal year which covers the period when the income, related to the tax claimed, is derived; and
- d. It bears the signature and the name of the competent authority, his authorized representative or the authorized tax officer.

The second page consists of information related to the Claimant which is required to be signed by the Claimant. Authorization by the competent authority or authorized tax office is not necessary for information in this second page.

#### **Guidance to fill this form :**

##### **Number 1 :**

Please fill in the name of country/jurisdiction of the Claimant.

##### **Part I Information of Claimant :**

##### **Number 2 :**

Please fill in the Claimant's taxpayer identification number in country where the Claimant is registered as a resident taxpayer. Please type "n .a ." in case the country/jurisdiction of the Claimant does not provide taxpayer identification number for resident taxpayers.

##### **Number 3:**

Please fill in the Claimant's name.

##### **Number 4:**

Please fill in the Claimant's address.

##### **Part II Declaration by the Claimant :**

##### **Number 5 :**

Please fill in the name of person who authorized to sign on behalf the Claimant.

If the Claimant is not an individual, this form must be filled by individual who may act as representative of the non individual entity.

If the Claimant is an individual, please fill in the name as stated in Number 3.

##### **Important :**

The Claimant is required to state :

- a. whether the Claimant is the beneficial owner of income. The phrase beneficial owner is commonly contained in article of DTC related to the income of dividend, interest, royalties and capital gain (sometimes). It is highly recommended to the Claimant to check article in DTC related to the income. In case the Claimant is not the beneficial owner, do not check the box;
- b. whether the Claimant is the Indonesian taxpayer resident. Do not check the box if the Claimant is Indonesian resident taxpayer.

##### **Number 6:**

The Claimant or his representative (for non individual) must sign this form.

##### **Number 7:**

Please fill in the 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.

**Part III Certification by competent authority of the country of residence :**

In case the Competent Authority, His authorized representative or the authorized tax office cannot put his authorization in this form, the Claimant may leave blank this Part. Then, the Claimant must attach the certificate of domicile, which is commonly issued in the Claimant's country/jurisdiction, to the completed Form-DGT 5.

**Number 10 and 11 :**

Please fill in the name of country/jurisdiction where the Claimant is resident taxpayer.

**Number 12 and 13**

The Competent Authorities, his authorized representative, or authorized tax office certifies 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 authority, his authorized representative or authorized tax office

**Number 15:**

Please fill in the office address of the competent authority, authorized representative or authorized tax office.

**Part IV To be completed if the Claimant is an Individual :****Number 16:**

Please fill in the Claimant's full name.

**Number 17 :**

Please fill in the Claimant's birthday.