

## 국세청장령 25호 (PER -25/PJ/2018)

### 2019년 1월 1일부터 변경된 국세청 서식 Form DGT

2017년 11월에 최근 변경된 국세청 서식 Form DGT(국세청장령 10호/PJ/2017 PER-10/PJ/2017) 를 기고한 적이 있었는데 2019년 1월부터는 변경된 국세청 서식이 적용된다. 최근 국세청장령 25호가 발효되어 금년 1월부터는 변경된 Form DGT를 사용하여야 한다.

국외간 거래 즉 인도네시아 납세자와 외국납세자간에 거래에 있어서 인도네시아 소득세법 26조 (PPh26)에 규정되어 있는데 외국납세자의 경우에는 인도네시아에 PPh26을 납부하고 또 그 나라에서도 세금을 납부하기 때문에 이중과세 부담이 있고 납세자가 이쪽에서 부담한다고 해서 부담하지 않을 경우 양국가에 세금을 회피할 수도 있기 때문에 각 국가별로 조세협약 즉 이중과세 방지 및 회피 협정을 맺고 있다. 인도네시아 소득세법 26조를 따르지 않고 조세협약을 따를 경우에는 인도네시아 세무당국에서는 반드시 Form DGT를 작성하여 제출하게 되어 있다. 결국 인니 세법 규정을 따른다면 굳이 Form DGT를 작성할 필요가 없으나, 인니 소득세법은 상대적으로 높은 세율이 적용되어 인니 세금부담이 있기에 대부분 Form DGT를 적용하고 있다.

이중과세 방지 및 회피 협정을 인니어로는 P3B 빼띠가베 (Persetujuan Penghindaran Pajak Berganda)라고 하고 상대국 납세자 즉 외국납세자는 WPLN (Wajib Pajak luar negeri), 거주증명서는 SKD (Surat Keterangan Domisili) 로 표현한다. SKD를 COR (certificate of Residence )이나 COD (certificate of Domicile)로 사용하는데 동일한 의미이다.

최근 변경된 국세청장령 25호는 종전 국세청장령 10호 (PER-10/PJ/2017)과 비교하면 비금융기관이 사용했던 서식 Form DGT 1과 금융기관이 사용했던 Form DGT 2 가 하나의 서식 DGT Form으로 통합되었고, 소득 유형과 관련 금액을 기재하는 란이 없어졌고, 유효기간내(최장 12개월까지 가능)에서는 Form DGT를 다시 제출하지 않아도 되게 변경되었다.

## MULAI 1 JANUARI 2019, GUNAKAN FORM DGT TERBARU

Pokok Pengaturan Form DGT	Sampai 31 Desember 2018	Mulai 1 Januari 2019
Dasar Hukum	PER-10/PJ/2017	PER-25/PJ/2018
Jenis Form	2 Jenis Form (Form DGT-1 atau Form DGT-2)	1 Jenis Form (Form DGT)
Jumlah Lembar Halaman	2 Lembar Halaman	2 Lembar Halaman
Saluran Penyampaian Form	Secara Manual (Salinan yang Dilegalisasi)	Secara Elektronik
Pemberlakuan Form	Paling Lama 12 bulan, tidak dimungkinkan melewati tahun kalender. (Misal Juli 2018 – Desember 2018)	Paling Lama 12 bulan, dimungkinkan melewati tahun kalender. (Misal Juli 2018 – Juni 2019)
Penyampaian Form	Setiap Bulan dalam SPT Masa	Satu Kali dalam periode yang dicakup dalam Form DGT

Form DGT terbaru:



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Sumber Data : Peraturan Direktur Jenderal Pajak Nomor PER - 25/PJ/2018 | Infografis : Redaksi Ortax

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**CERTIFICATE OF DOMICILE OF NON RESIDENT  
FOR INDONESIA WITHHOLDING TAX**

**Guidance :**

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.
2. For person who is:
  - a banking institution, or
  - a pension fund,completes only DGT Page 1.
3. For individual, completes PART I and PART II of DGT Page 1, and PART IV and PART VII of DGT Page 2.
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

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.

**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**

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)

\_\_\_\_\_ (13)  \_\_\_\_\_ (14) \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ (15)  
Name and Signature of the Competent Authority or his authorized representative or authorized tax office Capacity/designation of signatory Place, date (mm/dd/yy)

Office address: \_\_\_\_\_ (16)

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

I declared that:

1. this company is not an Indonesian resident taxpayer;
2. this company a resident of \_\_\_\_\_ (17) for income tax purposes within the meaning of DTC of both countries;
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;
4. in relation with the earned income, this company is not acting as an agent, nominee, or conduit;
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
6. I have examined the information stated on this form and to the best knowledge and belief it is true, correct and complete.

\_\_\_\_\_ (18) \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ (19) \_\_\_\_\_ (20)  
Signature of the Income recipient or individual authorized to sign for the Income recipient Place, date (mm/dd/yy) Capacity in which acting

**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. ☐ Yes ☐ No (22)
3. Are you acting as an agent or a nominee? ☐ Yes ☐ No (23)
4. Do you have permanent home in Indonesia? ☐ Yes ☐ No (24)
5. In what country do you ordinarily reside? \_\_\_\_\_ (25)
6. Have you ever been resided in Indonesia? ☐ Yes ☐ 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? ☐ Yes ☐ 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. ☐ Yes ☐ 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. ☐ Yes ☐ No (33)
7. The entity has its own management to conduct the business and such management has an independent discretion. ☐ Yes ☐ No (34)
8. The entity has sufficient assets to conduct business other than the assets generating income from Indonesia. ☐ Yes ☐ No (35)
9. The entity has sufficient and qualified personnel to conduct the business. ☐ Yes ☐ No (36)
10. The entity has business activity other than receiving dividend, interest, royalty sourced from Indonesia. ☐ Yes ☐ 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. ☐ Yes ☐ 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 ☐ Yes ☐ No (39)
2. The entity has controlling rights or disposal rights on the income or the assets or rights that generate the income. ☐ Yes ☐ No (40)
3. No more than 50 per cent of the entity's income is used to satisfy claims by other persons. ☐ Yes ☐ No (41)
4. The entity bear the risk on its own asset, capital, or the liability ☐ Yes ☐ No (42)
5. The entity has contract/s which obliges the entity to transfer the income received to resident of third party. ☐ Yes ☐ 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 ☐ I am not an Indonesian resident taxpayer, will not be an Indonesian resident taxpayer during the period mentioned in Part II. (44)
- ☐ this company is not an Indonesian resident taxpayer and/or not a resident taxpayer of the country other than mentioned in Part I. (45)

(46)  
Signature of the income recipient or individual  
authorized to sign for the income recipient

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Place, date (mm/dd/yy) (47)

\_\_\_\_\_  
Capacity in which acting (48)

※ 국세청 서식(DGT From) 작성 관련

1. 은행과 연금기금은 Part I, II, III / 개인은 Part I, II, IV, VII /

은행과 연금기금 외의 비개인은 Part I, II, V, VI, VII 해당된다

2. Part II 는 납세자가 해당 거주국가의 과세당국으로부터 작성. 확인을 받아야 하는 부분이다.  
(단, 해당 거주국가의 과세당국이 발급하는 거주자증명서(Certificate of Residence)로 대체 가능하다)

3. 서식의 각 공란은 사실에 부합하게 작성되어야 한다. <끝>

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