



Tax Alert 07.2018

***Tata Cara Penerapan
Persetujuan Penghindaran
Pajak Berganda***

- Peraturan Direktur Jendral Pajak No. 25/PJ/2018 (21 November 2018)

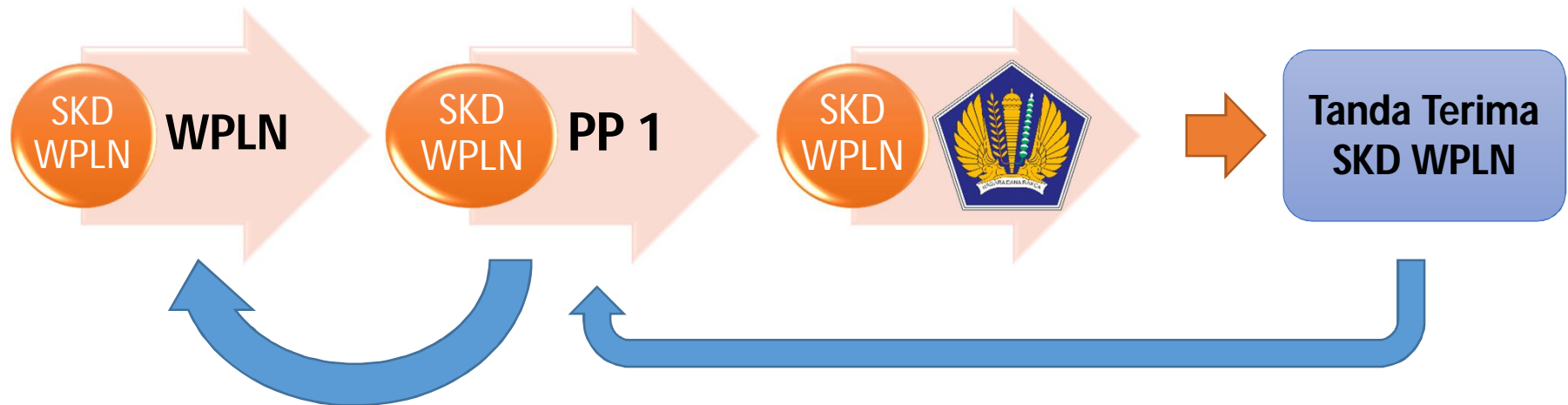
❖ Pengganti PER-10/PJ/2017

Abbreviasi

- **WPLN** = Wajib Pajak Luar Negeri (Orang Pribadi maupun Badan)
- **P3B** = Persetujuan Penghindaran Pajak Berganda
- **SKD WPLN** = Surat Keterangan Domisili Wajib Pajak Luar Negeri
- **PP** = Pemotong Pajak
- **TT SKD** = Tanda Terima Surat Keterangan Domisili

Prosedur Administratif

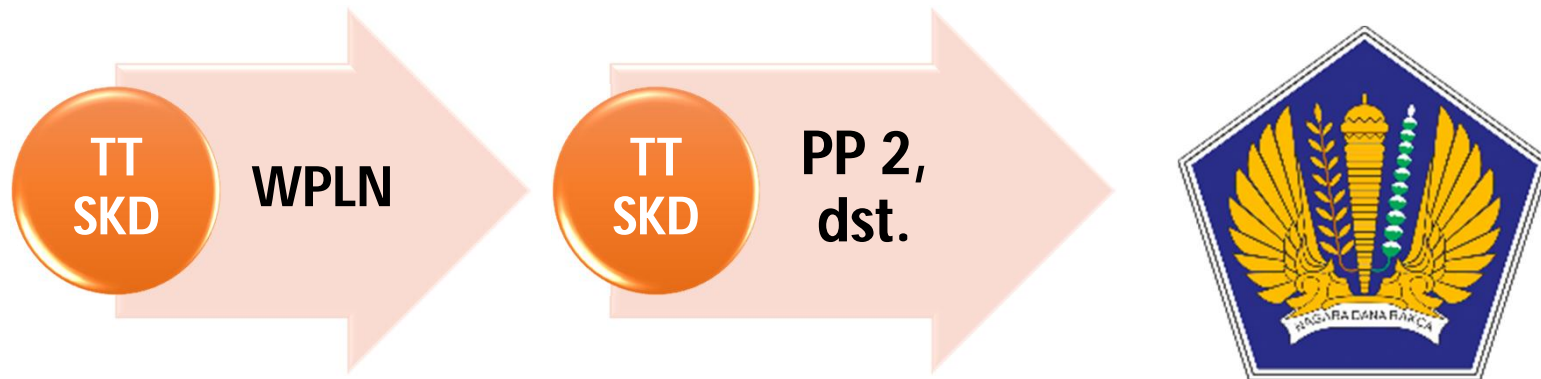
a. Penyampaian DGT Form Kepada Pemotong Pajak Pertama



WPLN akan mengirimkan Form DGT yang telah diisi dan dilengkapi kepada Pemotong Pajak pertama. Pemotong Pajak kemudian menyampaikan informasi pada Form DGT secara elektronik kepada DJP melalui laman milik DJP atau saluran tertentu yang ditetapkan oleh DJP. Pemotong Pajak akan menerima Tanda Terima SKD WPLN dari DJP yang kemudian disampaikan oleh Pemotong Pajak kepada WPLN.

Prosedur Administratif (2)

b. Penyampaian Tanda Terima untuk Pemotong Pajak Berikutnya Dalam Masa yang Berlaku pada SKD WPLN



WPLN yang sudah memiliki Tanda Terima SKD WPLN tidak perlu menyampaikan lagi SKD WPLN kepada Pemotong Pajak berikutnya untuk periode yang berlaku pada SKD WPLN. WPLN hanya perlu memberikan Tanda Terima SKD WPLN yang diterima dari pemotong pajak pertama. Selanjutnya, Pemotong Pajak berikutnya akan memeriksa informasi pada SKD WPLN pada laman DJP. WPLN tidak akan memperoleh fasilitas pada P3B jika diketahui bahwa SKD WPLN tidak memenuhi persyaratan yang diatur dalam Pasal 4 PER 25 Tahun 2018. Pemotong Pajak akan melampirkan Tanda Terima SKD WPLN bersama dengan SPT PPh Pasal 23/26 pada saat terutang nya pajak.

Pokok Pokok Perubahan



Pokok Pengaturan	PER-10/PJ/2017	PER-25/PJ/2018
SKD WPLN (FORM DGT)	Dua jenis formulir sejumlah masing-masing tiga lembar dan dua lembar halaman.	Satu Jenis Formulir sejumlah dua lembar halaman. Tidak ada lagi bagian Form yang harus diisi dan diberikan oleh WPLN kepada Pemotong/Pemungut Pajak untuk setiap transaksi yang terjadi.
Frekuensi penyampaian Form DGT	Setiap bulan dalam SPT masa setiap Pemotong/Pemungut Pajak.	Satu kali dalam periode yang dicakup dalam Form DGT oleh Pemotong/Pemungut Pajak.
Saluran penyampaian Form DGT	Secara manual (salinan yang dilegasi)	Secara elektronik melalui laman milik Direktorat Jenderal Pajak atau saluran tertentu yang ditetapkan oleh Direktur Jenderal Pajak
Periode masa dan tahun pajak pada Form DGT	Paling lama 12 bulan, tidak dimungkinkan melewati tahun kalender (contoh : Juli – Desember 2018)	Paling lama 12 bulan, dimungkinkan melewati tahun kalender (mis. Juli 2018 – Juni 2019)

Daftar Tujuh Tahap Dalam Formulir SKD WPLN



Bagian dalam SKD WPLN	Deskripsi	Harus dilengkapi oleh			
		Tipe Wajib Pajak Luar Negeri			Competent Authority (CA) / Kantor Pajak Resmi
		Orang Pribadi	Badan		
			Bank / Dana Pensiun	Lain-lain	
Part I	Data of the foreign tax resident	√	√	√	
Part II	Certification by the country of residence or CoD issued by the relevant country				√
Part III	Declaration by the foreign tax resident and prevention of treaty abuse tests		√		

Daftar Tujuh Tahap Dalam Formulir SKD WPLN (2)





Bagian dalam SKD WPLN	Deskripsi	Harus dilengkapi oleh			
		Tipe Wajib Pajak Luar Negeri			Competent Authority (CA) / Kantor Pajak Resmi
		Orang Pribadi	Badan		
			Bank / Dana Pensiun	Lain-lain	
Part IV	Prevention of treaty abuse tests for foreign tax resident (individual)	√			
Part V	Prevention of treaty abuse tests for foreign tax resident (non-individual)			√	
Part VI	Beneficial ownership tests if the income earned is dividends, interest, or royalties			√	
Part VII	Declaration by the foreign tax resident and residency status	√		√	

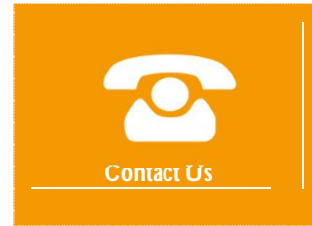
LAMPIRAN

Form DGT PER-25/PJ/2018

E. Bentuk Form DGT

 MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA DIRECTORATE GENERAL OF TAXES	(FORM DGT)
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) Name and Signature of the Competent Authority or his authorized representative or authorized tax office	 _____ (14) Capacity/designation of signatory
Office address: _____ (16)	_____ / _____ / _____ (15) Place, date (mm/dd/yy)
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) Signature of the income recipient or individual authorized to sign for the income recipient	_____ / _____ / _____ (19) _____ (20) Place, date (mm/dd/yy) Capacity in which acting
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. 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. <input type="checkbox"/> Yes <input type="checkbox"/> No (22)	
3. Are you acting as an agent or a nominee? <input type="checkbox"/> Yes <input type="checkbox"/> No (23)	
4. Do you have permanent home in Indonesia? <input type="checkbox"/> Yes <input type="checkbox"/> No (24)	
5. In what country do you ordinarily reside? _____ (25)	
6. Have you ever been resided in Indonesia? <input type="checkbox"/> Yes <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> 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. <input type="checkbox"/> Yes <input type="checkbox"/> 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. <input type="checkbox"/> Yes <input type="checkbox"/> No (33)	
7. The entity has its own management to conduct the business and such management has an independent discretion. <input type="checkbox"/> Yes <input type="checkbox"/> No (34)	
8. The entity has sufficient assets to conduct business other than the assets generating income from Indonesia. <input type="checkbox"/> Yes <input type="checkbox"/> No (35)	
9. The entity has sufficient and qualified personnel to conduct the business. <input type="checkbox"/> Yes <input type="checkbox"/> No (36)	
10. The entity has business activity other than receiving dividend, interest, royalty sourced from Indonesia. <input type="checkbox"/> Yes <input type="checkbox"/> 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. <input type="checkbox"/> Yes <input type="checkbox"/> 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 <input type="checkbox"/> Yes <input type="checkbox"/> No (39)	
2. The entity has controlling rights or disposal rights on the income or the assets or rights that generate the income. <input type="checkbox"/> Yes <input type="checkbox"/> No (40)	
3. No more than 50 per cent of the entity's income is used to satisfy claims by other persons. <input type="checkbox"/> Yes <input type="checkbox"/> No (41)	
4. The entity bear the risk on its own asset, capital, or the liability <input type="checkbox"/> Yes <input type="checkbox"/> No (42)	
5. The entity has contract/s which obliges the entity to transfer the income received to resident of third party. <input type="checkbox"/> Yes <input type="checkbox"/> 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 <input type="checkbox"/> I am not an Indonesian resident taxpayer, will not be an Indonesian resident taxpayer during the period mentioned in Part II. (44) <input type="checkbox"/> 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	_____ / _____ / _____ (47) _____ (48) Place, date (mm/dd/yy) Capacity in which acting
This form is available and may be downloaded at this website: http://www.pajak.go.id	



Jika Anda memiliki **pertanyaan** atau ingin mengetahui lebih lanjut mengenai **PER – 25/PJ/2018**, silakan **menghubungi kami di :**



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TAX ALERT
SS/TXALERT/07/2018
December 14, 2018