



PER-25/PJ/2018

Tata Cara Penerapan Persetujuan
Penghindaran Pajak Berganda



PER-25/PJ/2018
adalah ketentuan bagi
Wajib Pajak Luar Negeri (WPLN)
yang ingin menerapkan ketentuan
Persetujuan Penghindaran Pajak
Berganda (P3B)

Sarana yang digunakan yaitu
Surat Keterangan Domisili Wajib
Pajak Luar Negeri (SKD WPLN)

PER-25/PJ/2018

1/1/2019



**Penyederhanaan
Administrasi**



**Penyempurnaan
Ketentuan Substantif**



**Peningkatan
Pengawasan**

- ✓ **Form DGT** (2 lembar)
- ✓ Masa berlaku sesuai periode tercantum dalam SKD WPLN
(bisa lintas tahun)
- ✓ **tidak perlu** legalisasi & fotokopi SKD WPLN
- ✓ Penyampaian secara **elektronik**



*persyaratan
kumulatif*

syarat WPLN memanfaatkan P3B



bukan Subjek Pajak Dalam Negeri



Orang Pribadi atau Badan yang merupakan SPDN negara mitra P3B

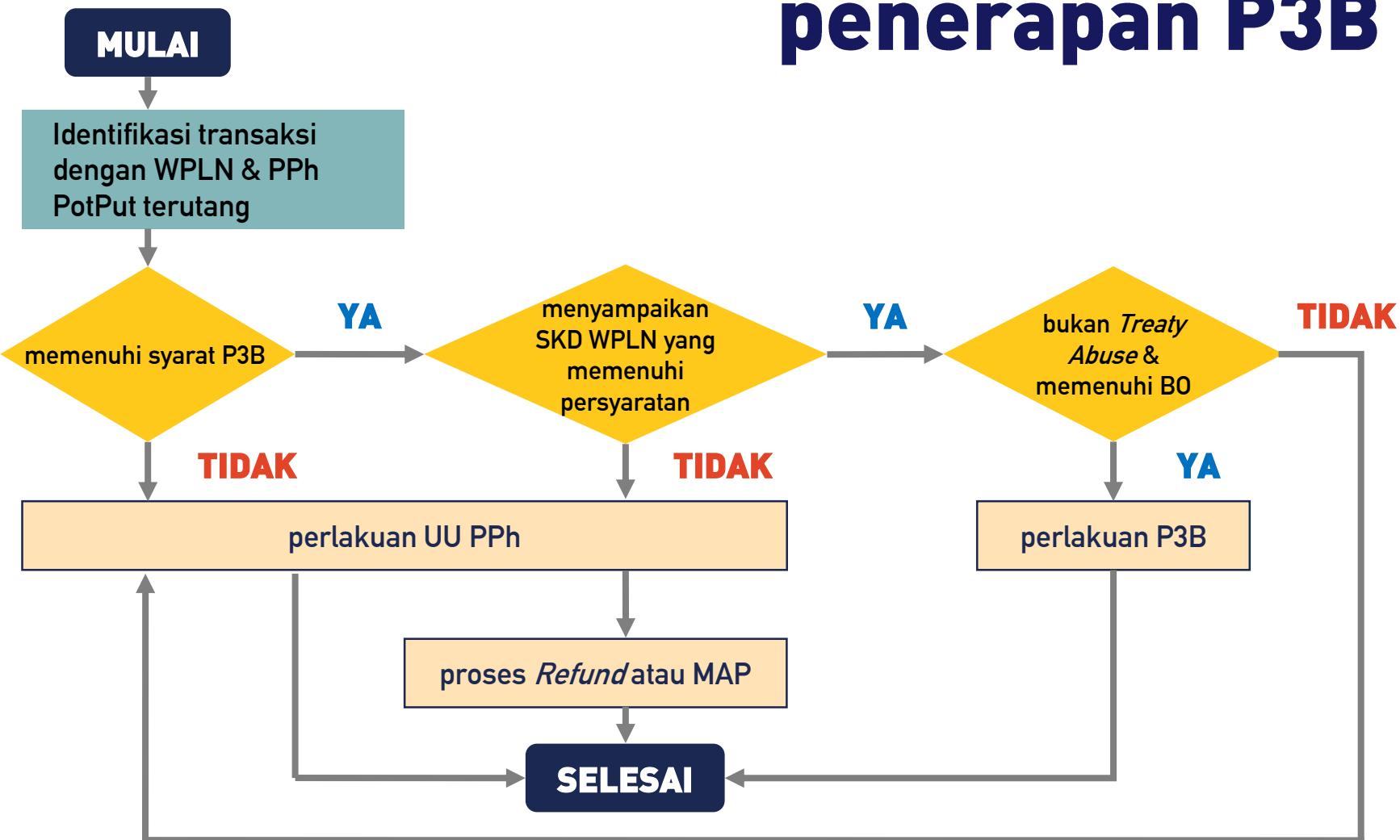


tidak terjadi penyalahgunaan P3B



merupakan *Beneficial Owner* dalam hal dipersyaratkan dalam P3B

skema alur penerapan P3B



syarat SKD WPLN

-  menggunakan *Form DGT*
-  diisi benar, lengkap, dan jelas
-  ditandatangani WPLN
-  disahkan oleh *Competent Authority* (dapat digantikan CoR)
-  terdapat pernyataan tidak terjadi penyalahgunaan P3B
-  terdapat pernyataan *beneficial owner*
-  digunakan sesuai periode yang tercantum



syarat *Certificate of Residence*



menggunakan bahasa Inggris



paling sedikit mencantumkan informasi

nama WPLN

tanggal penerbitan

tahun pajak berlakunya *Certificate of Residence*

nama & ditandatangani / diberi tanda yang setara dengan tanda tangan oleh *Competent Authority*

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

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

DGT PAGE 1

Guidance :

- This form is to be completed by a person (which includes a body of a person, corporate or non resident of a country which has concluded Double Taxation Convention (DTC) with Indonesia).
- For person who is:
 - a banking institution, or
 - a pension fund,
 completes only DGT Page 1.
- For individual, completes PART I and PART II of DGT Page 1, and PART IV and PART VII of DGT Page 2.
- 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) Official stamp (if any)	(15) Capacity/designation of signatory	(16) / / Place, date (mm/dd/yy)
Office address: (17)			
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) / / Place, date (mm/dd/yy)	(20) Capacity in which acting	
This form is available and may be downloaded at this website: http://www.pajak.go.id			
DGT Page 1			

DGT PAGE 2

PART IV TO BE COMPLETED IF THE INCOME RECIPIENT IS AN INDIVIDUAL		
1. Place and Date of birth (mm/dd/yyyy)	(21) / (22)	
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	
3. Are you acting as an agent or a nominee?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
4. Do you have permanent home in Indonesia?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
5. In what country do you ordinarily reside?		
6. Have you ever been resided in Indonesia?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
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) / / Place, date (mm/dd/yy)	(48) Capacity in which acting
This form is available and may be downloaded at this website: http://www.pajak.go.id		
DGT Page 2		

syarat tidak terjadi penyalahgunaan P3B



WPLN memiliki:

1. **SUBSTANSI EKONOMI** (*economic substance*)
2. **BENTUK HUKUM** (*legal form*) yang sama dengan substansi ekonomi
3. **MANAJEMEN** yang mengelola usaha sendiri & memiliki kewenangan cukup untuk bertransaksi
4. **ASET TETAP & ASET TIDAK TETAP** yang cukup & memadai untuk usaha
5. **PEGAWAI** yang cukup, memadai, ahli & terampil sesuai bidang usahanya
6. **KEGIATAN ATAU USAHA AKTIF** selain penghasilan pasif dari Indonesia

**tidak terdapat
pengaturan
transaksi**

baik secara langsung maupun tidak langsung demi mendapatkan **manfaat penerapan P3B** yaitu:

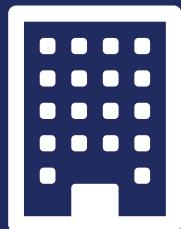
- **pengurangan beban pajak;** dan/atau
- tidak dikenakkannya pajak di negara / yurisdiksi manapun (*double non taxation*)

persyaratan *beneficial owner*



ORANG PRIBADI

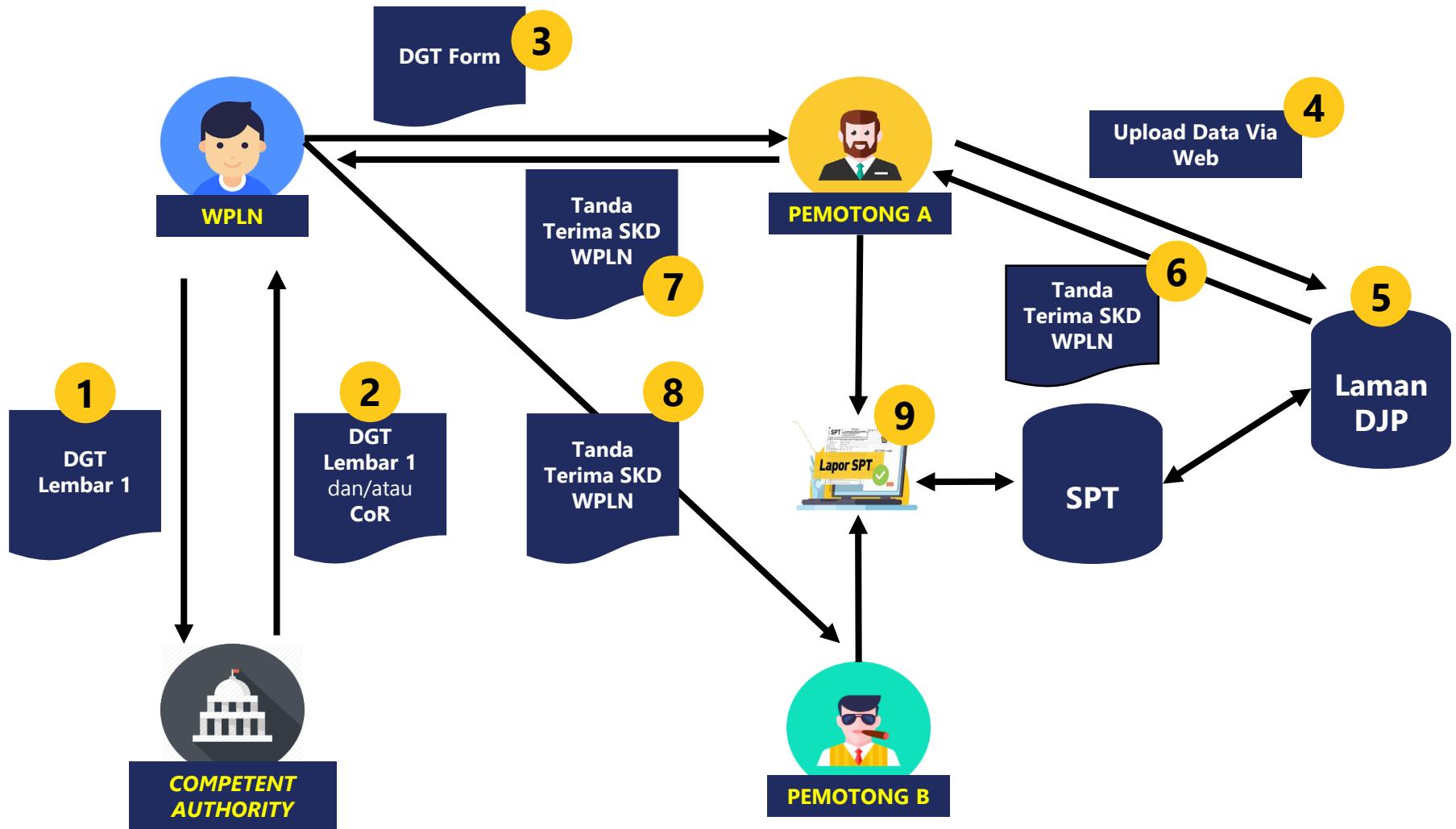
tidak bertindak sebagai **Agen** atau **Nominee**

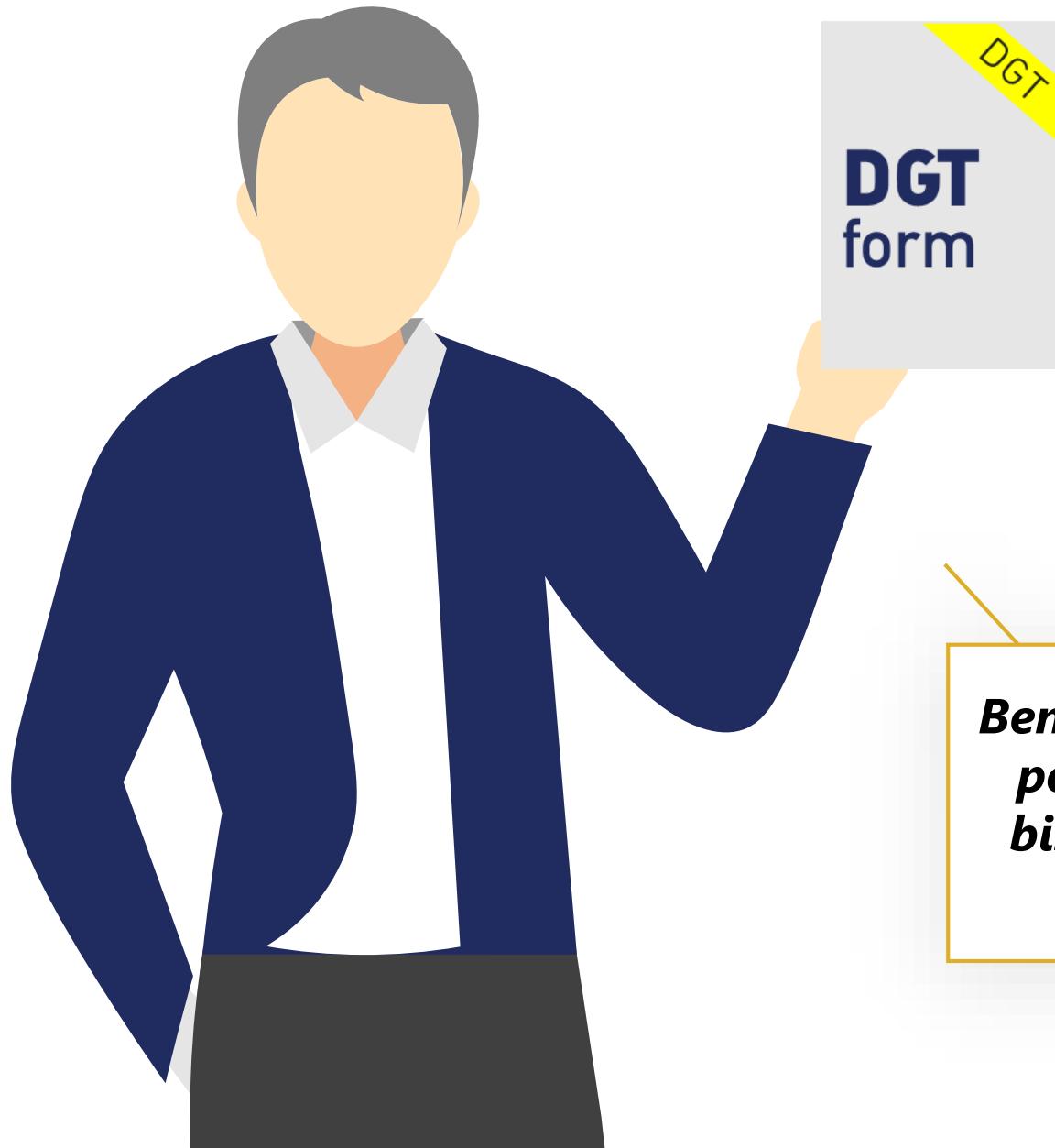


BADAN

- tidak bertindak sebagai **Agen**, **Nominee** atau **Conduit**
- **mempunyai kendali** atas asset
- tidak lebih dari 50% penghasilan digunakan memenuhi **kewajiban kepada pihak lain**
- **menanggung risiko** atas aset, modal atau kewajiban
- **tidak mempunyai kewajiban** tertulis maupun tidak tertulis meneruskan sebagian/seluruh penghasilan dari Indonesia kepada pihak lain

Tata Cara Penyampaian SKD WPLN





***Bentuk formulir DGT serta
petunjuk selengkapnya
bisa dilihat di lampiran
PER-25/PJ/2018***

DGT form (page 1)

Guidance

Petunjuk Pengisian

PART I

INCOME RECIPIENT

PART II

CA CERTIFICATION

PART III

DECLARATION

**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 resident of a country which has concluded Double Taxation Convention (DTC) with Indonesia).

2. For person who is:

- a banking institution,
- 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.

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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) Capacity/designation of signatory _____ / _____ / _____ (15) Place, date (mm/yyyy)

Office address: _____ (16)

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

I declare 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/yyyy) Capacity in which acting

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

DGT Page 1

DGT form (page 2)

PART IV

INDIVIDUAL SUBSTANCE & BO

PART V

NON-INDIVIDUAL SUBSTANCE

PART VI

NON-INDIVIDUAL BO

PART VII

DECLARATION

PART IV		TO BE COMPLETED IF THE INCOME RECIPIENT IS AN INDIVIDUAL	
<p>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 checked="" type="checkbox"/> No (22)</p> <p>3. Are you acting as an agent or a nominee? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (23)</p> <p>4. Do you have permanent home in Indonesia? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (24)</p> <p>5. In what country do you ordinarily reside? _____</p> <p>6. Have you ever been resided in Indonesia? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (25) If so, in what period? _____ / _____ / _____ to _____ / _____ / _____ Please provide the address: _____</p> <p>7. Do you have any office, or other place of business in Indonesia? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (27) If so, please provide the address: _____</p>			
PART V		TO BE COMPLETED IF THE INCOME RECIPIENT IS NON INDIVIDUAL	
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(46)	(47)	(48)	Capacity in which acting
Signature of the income recipient or individual authorized to sign for the income recipient _____, _____ / _____ / _____ (47) _____ (48)			
Place, date (mm/dd/yyyy) _____ Capacity in which acting _____			
This form is available and may be downloaded at this website: http://www.pajak.go.id			
DGT Page 2			

DGT
PAGE 2

alur pengisian formulir DGT

part
I

part
II

part
III

part
IV

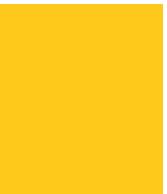
part
V

part
VI

part
VII



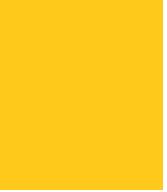
**Bank /
Pension Fund**



page 1

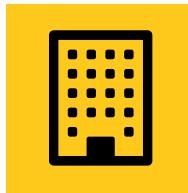


Individual



page 1

page 2



**Other
(non-individual)**



page 1

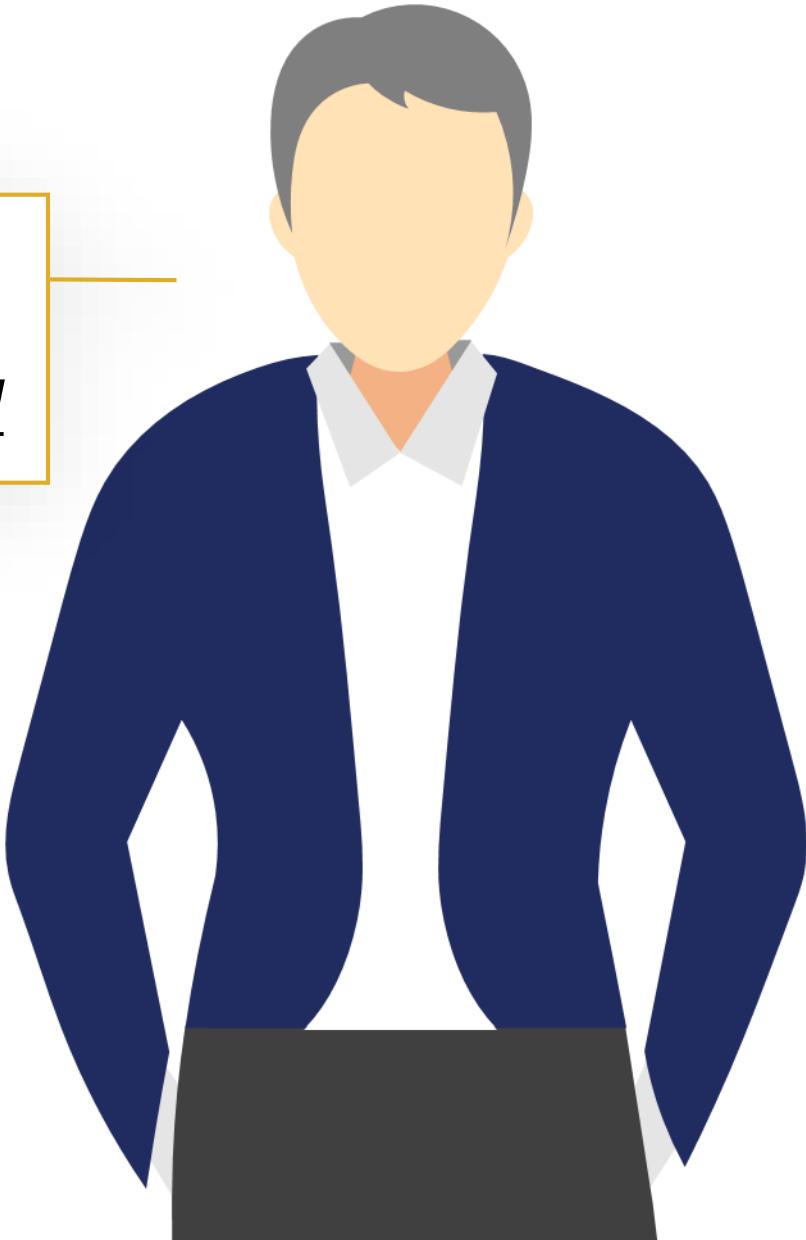
page 2



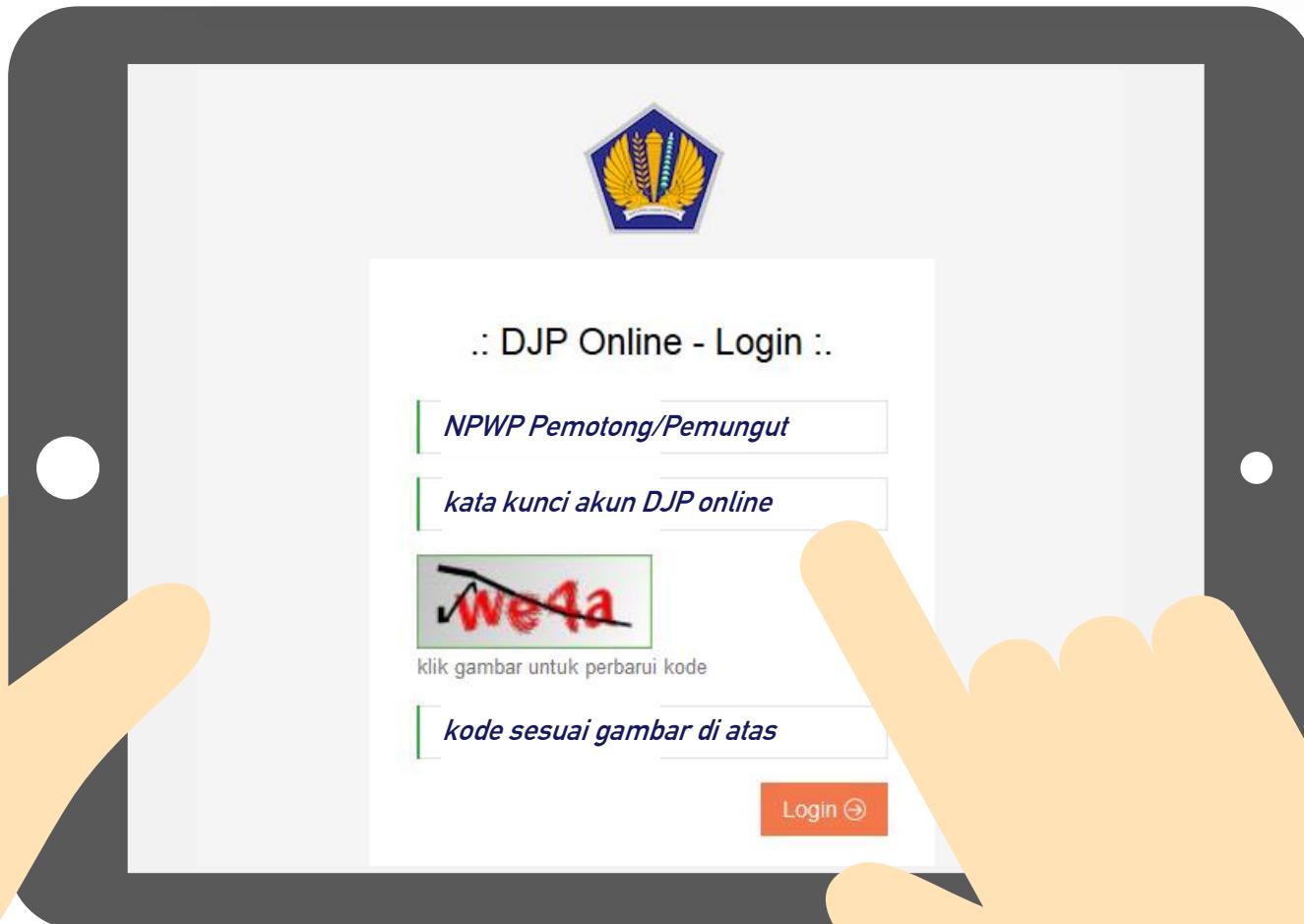
*aplikasi e-SKD bisa diakses
melalui alamat:*
<https://djponline.pajak.go.id>

**pastikan sudah memiliki
akun DJP Online**

**jika belum aktivasi,
hubungi Kantor Pajak**



Isi data di kolom yang tersedia lalu klik LOGIN



Halaman beranda e-SKD

The screenshot shows the e-SKD homepage. At the top left is the logo 'eSKD' with the subtitle 'Surat Keterangan Domisili'. A blue navigation bar contains the 'Home' link. Below the navigation bar are two main sections:

- WITHHOLDING AGENT PROFILE**: This section has three input fields: 'NPWP' (with placeholder 'XXXXXX XXX XXX XXX'), 'Withholding Agent Name' (placeholder 'XXXXXX'), and 'Address' (placeholder 'XXXXXX').
- DATA SEARCH**: This section includes a search dropdown labeled 'Search By' with options like 'Choose ...', a search button, and a 'Clear' button.

Annotations highlight specific features:

- A yellow box surrounds the 'WITHHOLDING AGENT PROFILE' section with the text: ***data profil
Pemotong/Pemungut***.
- A yellow box surrounds the 'DATA SEARCH' section with the text: ***Klik tombol CREATE NEW untuk
merekam data SKD WPLN baru***.
- A yellow box surrounds the '+ Create New' button at the bottom right of the Data Search section.

At the very bottom, there is a table header for 'LIST OF THE CERTIFICATE OF DOMICILE OF NON-RESIDENT TAXPAYER' with columns: NO, CERTIFICATE OF DOMICILE NUMBER, TIN, COUNTRY, START PERIOD, END PERIOD, CREATION DATE, DOCUMENT STATUS, and ACTIONS.



Halaman perekaman

TAX SUBJECTS

Tax Subjects

- Banking Institution or Pension Fund
- Individual
- Non Individual
- Other Institutions

Next >

DGT FORM

PART I - INCOME RECIPIENT

PART II - CERTIFICATION BY COMPETENT AUTHORITY OR AUTHORIZED TAX OFFICE OF THE COUNTRY OF RESIDENCE

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

PART IV - TO BE COMPLETED IF THE INCOME RECIPIENT IS AN INDIVIDUAL

PART V - TO BE COMPLETED IF THE INCOME RECIPIENT IS NON INDIVIDUAL

PART VI - TO BE COMPLETED IF THE INCOME RECIPIENT IS NON INDIVIDUAL AND THE INCOME EARNED IS/ARE DIVIDEND, INTEREST, AND/OR ROYALTY

PART VII - DECLARATION BY THE INCOME RECIPIENT

UPLOAD DOCUMENT

DECLARATION BY THE WITHHOLDING AGENT

uploader SKD WPLN

UPLOAD DOCUMENT

Upload Attachment File

Choose File

File :

size : 91037

Cancel

0%

Start Upload »

< Back

Next >

***kemudian klik tombol START UPLOAD
untuk unggah lampiran***

Pernyataan Pemotong

DECLARATION BY THE WITHHOLDING AGENT

Saya menyatakan bahwa Surat Keterangan Domisili Wajib Pajak Luar Negeri yang telah saya sampaikan di atas beserta lampiran-lampirannya adalah benar, lengkap, dan jelas, serta telah memenuhi persyaratan sesuai dengan ketentuan yang berlaku, dan saya menyadari sepenuhnya akan segala akibatnya termasuk sanksi-sanksi sesuai dengan ketentuan perundang-undangan yang berlaku.

[< Back](#)[Submit](#)

***wajib dicentang oleh pihak Pemotong
dan/atau Pemungut pajak***

Contoh tanda terima



MINISTRY OF FINANCE REPUBLIC OF INDONESIA
DIRECTORATE GENERAL OF TAXES



THE CERTIFICATE OF DOMICILE OF NON-RESIDENT TAXPAYER RECEIPT

Certificate of Domicile Number

Name of Non-Resident Taxpayer

Country

Validity Period

:

Submitted By:

TERIMA KASIH

Pajak Kita untuk Kita



www.pajak.go.id

