

## Otoritas Pajak Simplifikasi Surat Keterangan Domisili

Direktorat Jenderal Pajak (DJP) menyederhanakan proses administrasi bagi Wajib Pajak Luar Negeri (WPLN) yang menerima penghasilan dari Indonesia terutama terkait dengan Persetujuan Penghindaran Pajak Berganda (P3B) atau *Tax Treaty* antara Indonesia dengan negara atau yurisdiksi mitra.

Dalam pelaksanaan P3B, otoritas pajak Indonesia mensyaratkan WPLN untuk menyampaikan Surat Keterangan Domisili (SKD) dengan jenis formulir dan informasi disesuaikan dengan karakteristik penghasilan yang diterima oleh WPLN di Indonesia.

Dengan terbitnya Peraturan Direktur Jenderal Pajak Nomor PER-25/PJ/2018 tentang Tata Cara Penerapan Persetujuan Penghindaran Pajak Berganda, efektif mulai 1 Januari 2019 formulir SKD WPLN disederhanakan menjadi hanya satu formulir (berjumlah dua halaman).

Sebelumnya, terdapat dua jenis formulir SKD WPLN yang disediakan oleh DJP, yakni *Form DGT-1* (tiga lembar) dan *Form DGT-2* (dua lembar). Untuk *Form DGT-2* dikhususkan bagi WPLN Bank; penerima penghasilan melalui kustodian dari pengalihan saham atau obligasi di pasar modal Indonesia (selain bunga dan dividen); serta dana pensiun.

Selain itu, frekuensi penyampaian *Form DGT* oleh pemotong/pemungut pajak juga dipangkas, dari yang biasanya disampaikan setiap bulan dalam SPT Masa menjadi cukup hanya satu kali dalam periode yang dicakup dalam *Form DGT*. Saluran penyampaian *Form DGT* juga berubah, dari yang selama ini disampaikan secara manual (berupa salinan yang dilegalisasi) menjadi secara elektronik.

Periode masa dan tahun pajak pada *Form DGT* tidak berubah, yakni tetap paling lama 12 bulan. Namun, jika selama ini batasan periode tersebut tidak dimungkinkan melewati tahun kalender (misal Agustus – Desember 2018), mulai tahun depan dimungkinkan melewati tahun kalender (misal Agustus 2018 – Juli 2019). Relaksasi itu tertuang dalam kolom periode yang mengakomodir rentang waktu yang lebih panjang—dari bulan dan tahun kalender berjalan hingga bulan dan tahun kalender berikutnya. Sebelumnya, kolom periode hanya mencantumkan informasi dari bulan ke bulan dalam tahun kalender berjalan.

Dalam *Form DGT* yang baru, DJP juga menambahkan pertanyaan mengenai ada atau tidaknya perbedaan bentuk hukum (*legal form*) dengan substansi ekonomi (*economic substance*) dalam pendirian entitas atau pelaksanaan transaksi. Selain itu, terdapat kolom tambahan yang mempertegas status residensial WPLN yang hanya berasal dari satu negara.

Simplifikasi *Form DGT* juga menghilangkan sejumlah pertanyaan, yakni yang terkait dengan identitas pemotongan pajak di Indonesia (Bagian IV), serta jenis dan jumlah penghasilan dari Indonesia (Bagian VII). Kendati demikian, pertanyaan-pertanyaan yang dihilangkan tidak mengurangi substansi dan tujuan dari SKD WPLN.

## Penegasan

DJP, melalui PER-25/PJ/2018, mempertegas empat kriteria WPLN yang dapat memperoleh manfaat P3B. *Pertama*, penerima penghasilan bukan subjek pajak dalam negeri. *Kedua*, penerima penghasilan adalah orang pribadi atau badan yang merupakan subjek pajak dalam negeri dari negara atau yurisdiksi mitra P3B. *Ketiga*, tidak terjadi penyalahgunaan *Tax Treaty*. *Keempat*, penerima penghasilan merupakan *Beneficial Owner*, dalam hal dipersyaratkan dalam P3B.

Kriteria-kriteria tersebut harus dipertegas oleh WPLN ketika mengisi SKD, terutama dengan membuat pernyataan bahwa tidak adanya penyalahgunaan P3B. Khusus bagi WPLN yang merupakan *Beneficial Owner*, harus pula membuat pernyataan bahwa yang bersangkutan merupakan penerima manfaat yang sesungguhnya (akhir), dalam hal dipersyaratkan dalam P3B.

Selain definisi umum yang tertuang dalam peraturan sebelumnya, PER-25/PJ/2018 juga mempertegas bentuk penyalahgunaan *Tax Treaty* berupa pengaturan transaksi secara langsung maupun tidak langsung yang bertujuan untuk mengurangi beban pajak atau menghindari pengenaan pajak di yurisdiksi manapun (*double non taxation*).

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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 been concluded Double Taxation Convention (DTC) with Indonesia

2. For person who is:


- a banking institution, or
- a pension fund, or

**Complete 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	: _____ (3)
Contact Number	: _____ (5)    email : _____ (6)
Part II	CERTIFICATION BY COMPETENT AUTHORITY OR AUTHORIZED TAX OFFICE OF THE COUNTRY OF RESIDENCE
<p>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 _____ (8) _____ (9) within the meaning of the Double Taxation Convention in accordance with Double Taxation Convention concluded between Indonesia and _____ (12)</p>	
 <p><i>Official Stamp (if any)</i></p>	
<p>_____ Name and Signature of the Competent Authority or his authorized representative or authorized tax office</p>	<p>_____ Capacity/designation of signatory</p>
<p>_____ Office address :</p>	<p>____ / ____ / ____ Place, date (mm/dd/yy)</p>
(13)	(14)    (15)
(16)	
Part III	DECLARATION BY THE INCOME RECIPIENT (BANKING INSTITUTION AND PENSION FUND)
<p>I declared that:</p> <p>1 This company is not an Indonesian resident taxpayer;</p> <p>2 This company is a resident of _____ (17) for income tax purposes within the meaning of DTC of both countries</p> <p>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;</p> <p>4 in relation with the earned income, this company is not acting as an agent, nominee or conduit;</p> <p>5 the beneficial owner is not an Indonesia resident taxpayer and/or not a resident taxpayer of the country other than mentioned in Part I; and</p> <p>6 I have examined the information stated on this form and to the best knowledge and belief it is true, correct and complete.</p>	
<p>_____ Signature of the income recipient or individual authorized to sign for the income recipient</p>	<p>____ / ____ / ____ Place, date (mm/dd/yy)</p>
(18)	(19)    (20)
<p>_____ Capacity in which acting</p>	
<p><i>This form is available and may be downloaded at this website: <a href="http://www.pajak.go.id">http://www.pajak.go.id</a></i></p>	

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

1. Place and Date of Birth (mm/dd/yyyy) : \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ (21)
2. The purpose of the transactions 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 your 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 purpose 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 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 declared that

I am not an Indonesia 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)

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

\_\_\_\_\_  
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>