

対象国	インドネシア	
情報名	租税条約による源泉税減免措置を受けるための居住者証明書 (CoD) 改定	
規制種別	-	
施行日	2017年8月1日	
規制番号 (新・改正)	No. PER-010/PJ/2017 (国税総局長官規則第10号)	改正

## ニュースレター

インドネシアにおいて、配当や利子、ロイヤリティをインドネシア国外の非居住者に支払うにあたって、租税条約に基づく軽減税率を適用するために必要となる、国外支払先の「居住者証明書」(Certificate of Domicile、以下「CoD」)の様式が2017年8月1日より改定されました。なお、旧規則に基づき発行されたCoDは、その有効期限まで使用することが可能です。

CoDはインドネシア税務当局によって定められており、「Form DGT-1」と「Form DGT-2」の2種類の様式があります。一般的な取引では「Form DGT-1」が使用され、国外支払先が日本の企業である場合、その所轄税務署に対してCoDの交付請求手続きを行います。

CoDの有効期限は最長12ヵ月間あり、新様式では12ヵ月未満の有効期限を設定することも可能となりました。

次頁より、インドネシア国税総局HPに掲載された、新しい「Form DGT-1」の様式及び記入要領を添付しておりますので、ご参照ください。

### 【出所】

・インドネシア国税総局HP(インドネシア語)

<http://www.pajak.go.id/content/peraturan-direktur-jenderal-pajak-nomor-10pj2017>

### 【参考】

・国税庁HP NO.9210 居住者証明書の請求

<https://www.nta.go.jp/taxanswer/osirase/9210.htm>

・経済産業省HP 投資所得に対する源泉税とその減免措置(居住者証明のフォーマット)

[http://www.meti.go.jp/policy/external\\_economy/toshi/kokusaisozzei/kazeimondai/PDF/2014kyojusyasyomei.pdf](http://www.meti.go.jp/policy/external_economy/toshi/kokusaisozzei/kazeimondai/PDF/2014kyojusyasyomei.pdf)

・PwC Indonesia Tax Flash 2017年7月/第8号

英語版 <http://www.pwc.com/id/en/taxflash/assets/english/2017/taxflash-2017-08.pdf>

日本語版 <http://www.pwc.com/id/en/taxflash/assets/japanese/2017/taxflash-2017-08-jpn.pdf>

### お問い合わせ先

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

**Guidance :**

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 a Double Taxation Convention (DTC) with Indonesia; and
- who claims relief from Indonesia Income Tax in respect of the following income earned in Indonesia (dividend, interest, royalties, income from rendering services, and other income) subject to withholding tax in Indonesia.

**Do not use this form for :**

- a banking institution, or
- a pension fund, or
- a person who claims relief from Indonesia Income Tax in respect of income arises from the transfer of bonds or stocks which traded or registered in Indonesia stock exchange and earned the income or settled the transaction through a Custodian in Indonesia, other than interest and dividend.

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.

NAME OF THE COUNTRY OF INCOME RECIPIENT : \_\_\_\_\_ (1)

**PART I INCOME RECIPIENT**

Tax ID Number : \_\_\_\_\_ (2)

Name : \_\_\_\_\_ (3)

Full address : \_\_\_\_\_ (4)

Contact Number : \_\_\_\_\_ (5) email : \_\_\_\_\_ (6)

**PART II DECLARATION BY THE INCOME RECIPIENT**

I, (full name) \_\_\_\_\_ (7) hereby 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 declare that  I am  this company is not an Indonesian resident taxpayer. (Please check the box accordingly)

\_\_\_\_\_  
Signature of the income recipient or individual authorized to sign for the income recipient (8)

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Place, date (mm/dd/yy) (9)

\_\_\_\_\_  
Capacity in which acting (10)

**PART III 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 \_\_\_\_\_ (11) for the period \_\_\_\_\_ (12) to \_\_\_\_\_ (13) of the fiscal year \_\_\_\_\_ (14) within the meaning of the Double Taxation Convention in accordance with Double Taxation Convention concluded between Indonesia and \_\_\_\_\_ (15)

\_\_\_\_\_  
Name and Signature of the Competent Authority or his authorized representative or authorized tax office (16)

\_\_\_\_\_  
Capacity/designation of signatory (17)

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Place, date (mm/dd/yy) (18)

Office address: \_\_\_\_\_ (19)

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

PART IV		INDONESIA WITHHOLDING AGENT	
Tax ID Number	:	_____	(20)
Name	:	_____	(21)
Full address	:	_____	(22)
Contact Number	:	_____ (23) email : _____	(24)

PART V		TO BE COMPLETED IF THE INCOME RECIPIENT IS AN INDIVIDUAL	
1. Name of Income Recipient	:	_____	(25)
2. Date of birth (mm/dd/yyyy)	:	____ / ____ / ____ (26)	
3. Full address	:	_____	(27)
4. One of the principal purposes of the arrangements or transactions is to obtain benefit under the convention and contrary to the object and purpose of the DTC.		<input type="checkbox"/> Yes <input type="checkbox"/> No	(28)
5. Are you acting as an agent or a nominee?		<input type="checkbox"/> Yes <input type="checkbox"/> No	(29)
6. Do you have permanent home in Indonesia?		<input type="checkbox"/> Yes <input type="checkbox"/> No	(30)
7. In what country do you ordinarily reside?		_____	(31)
8. Have you ever been resided in Indonesia?		<input type="checkbox"/> Yes <input type="checkbox"/> No	(32)
If so, in what period? ____ / ____ / ____ to ____ / ____ / ____			
Please provide the address : _____			
9. Do you have any office, or other place of business in Indonesia?		<input type="checkbox"/> Yes <input type="checkbox"/> No	(33)
If so, please provide the address : _____			

PART VI		TO BE COMPLETED IF THE INCOME RECIPIENT IS NON INDIVIDUAL	
1. Country of registration/incorporation	:	_____	(34)
2. Which country does the place of management or control reside?		_____	(35)
3. Address of Head Office	:	_____	(36)
4. Address of branches, offices, or other place of business in Indonesia (if any)	:	_____	(37)
5. One of the principal purposes of the arrangements or transactions is to obtain benefit under the convention and contrary to the object and purpose of the DTC.		<input type="checkbox"/> Yes <input type="checkbox"/> No	(38)
6. There are relevant economic motives or other valid reasons for the establishment of the foreign entity		<input type="checkbox"/> Yes <input type="checkbox"/> No	(39)
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	(40)
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	(41)
9. The entity has sufficient and qualified personel to conduct the business.		<input type="checkbox"/> Yes <input type="checkbox"/> No	(42)
10. The entity has business activity other than receiving dividend, interest, royalty sourced from Indonesia.		<input type="checkbox"/> Yes <input type="checkbox"/> No	(43)

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 (44)

\_\_\_\_\_, \_\_\_\_ / \_\_\_\_ / \_\_\_\_ (45)  
Place, date (mm/dd/yy)

\_\_\_\_\_  
Capacity in which acting (46)

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

PART VII	TO BE COMPLETED IF THE INCOME EARNED ARE DIVIDEND, INTEREST, OR ROYALTY	
1. The entity is acting as an agent, nominee or conduit	<input type="checkbox"/> Yes <input type="checkbox"/> No      (47)	
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      (48)	
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      (49)	
4. The entity bear the risk on its own asset, capital, or the liability	<input type="checkbox"/> Yes <input type="checkbox"/> No      (50)	
5. The entity has contract/s which obliges the entity to transfer the income received to resident of third country.	<input type="checkbox"/> Yes <input type="checkbox"/> No      (51)	
PART VIII	INCOME EARNED FROM INDONESIA IN RESPECT TO WHICH RELIEF IS CLAIMED	
<b>1. Dividend, Interest, or Royalties:</b>		
a. Type of Income :	_____ (52)	
b. Amount of Income liable to withholding tax under Indonesian Law :	IDR. _____ (53)	
c. Amount of Income liable to withholding tax under DTC :		
Amount :	_____ (54)      Percentage : _____ (55)	
<b>2. Income from rendering services (including professional) :</b>		
a. Type of Income :	_____ (56)	
b. Amount of Income liable to withholding tax under Indonesian Law :	IDR. _____ (57)	
c. Amount of Income liable to withholding tax under DTC :		
Amount :	_____ (58)      Percentage : _____ (59)	
d. Period of engagement (mm/dd/yy) :	_____ (60)	
_____ / _____ / _____	to _____ / _____ / _____	
_____ / _____ / _____	to _____ / _____ / _____	
_____ / _____ / _____	to _____ / _____ / _____	
_____ / _____ / _____	to _____ / _____ / _____	
<b>3. Other Type of Income :</b>		
a. Type of Income :	_____ (61)	
b. Amount of Income liable to withholding tax under Indonesian Law :	IDR. _____ (62)	
c. Amount of Income liable to withholding tax under DTC :		
Amount :	_____ (63)      Percentage : _____ (64)	
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.		
_____ (65)	_____ , _____ / _____ / _____ (66)	_____ (67)
Signature of the income recipient or individual authorized to sign for the income recipient	Place, date (mm/dd/yy)	Capacity in which acting
<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>		
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## INSTRUCTIONS FOR CERTIFICATE OF DOMICILE OF NON RESIDENT FOR INDONESIA TAX WITHHOLDING (FORM DGT-1)

**Number 1:**

Please fill in the name of the country of income recipient.

**Part I Income Recipient:****Number 2:**

Please fill in the income recipient's taxpayer identification number in country where the claimant is registered as a resident taxpayer.

**Number 3:**

Please fill in the income recipient's name.

**Number 4:**

Please fill in the income recipient's address.

**Number 5:**

Please fill in the income recipient's contact number.

**Number 6:**

Please fill in the income recipient's contact e-mail.

**Part II Declaration by the Income Recipient:****Number 7:**

In case the income recipient is not an individual this form shall be filled by the management of the income recipient. Please fill in the name of person authorized to sign on behalf the income recipient. If the income recipient is an individual, please fill in the name as stated in Number 3.

**Number 8:**

The income recipient or his representative (for non individual) shall sign this form.

**Number 9:**

Please fill in the place and date of signing.

**Number 10:**

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

**Part III Certification by Competent Authority or Authorize Tax Office of the Country of Residence:****Number 11**

Please fill in the name of country where the income recipients is registered as a resident taxpayer.

**Number 12**

Please fill in the starting month of the tax year to be covered.

**Number 13**

Please fill in the ending month of the tax year to be covered (maximum 12 months from the starting month).

**Number 14**

Please fill in the tax year of the income received to be covered.

**Number 15**

Please fill in the name of country where the income recipients is registered as a resident taxpayer.

**Number 16 and 17:**

The Competent Authorities or his authorized representative should certify this for by signing it. The position of the signor should be filled in Number 17.

**Number 18:**

Please fill in the place and the date when the form is signed by the Competent Authorities or his authorized representative.

**Number 19:**

Please fill in the office address of the Competent Authority or authorized representative.

**Part IV Indonesia Withholding Agent:****Number 20:**

Please fill in the Indonesia withholding agent's taxpayer identification number.

**Number 21:**

Please fill in the Indonesia withholding agent's name.

**Number 22:**

Please fill in the Indonesia withholding agent's address.

**Number 23:**

Please fill in the Indonesia withholding agent's contact number.

**Number 24:**

Please fill in the Indonesia withholding agent's e-mail.

**Part V To be completed if the Income Recipient is an individual:****Number 25:**

Please fill in the income recipient's full name.

**Number 26:**

Please fill in the income recipient's date of birth.

**Number 27:**

Please fill in the income recipient's address.

**Number 28:**

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

**Number 29:**

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

**Number 30:**

Please check the appropriate box. If your permanent home is in Indonesia, you are considered as Indonesian resident taxpayer according to the Income Tax Law and if you are receive income from Indonesia, the Double Tax Conventions shall not be applied.

## INSTRUCTIONS FOR CERTIFICATE OF DOMICILE OF NON RESIDENT FOR INDONESIA TAX WITHHOLDING (FORM DGT-1)

**Number 31:**

Please fill in the name of country where you ordinarily reside.

**Number 32:**

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

**Number 33:**

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

**Part VI To be Completed if the income Recipient is non****Individual:****Number 34:**

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

**Number 35:**

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

**Number 36:**

Please fill in the address of the entity's Head Office.

**Number 37:**

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

**Number 38-43:**

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

**Number 44:**

The income recipient or his representative (for non individual) shall sign this form.

**Number 45:**

Please fill in the place and date of signing.

**Number 46:**

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

**Part VII To be completed if the income earned are dividend, interest, or royalty:****Number 47-51:**

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

**Part VIII for Income Earned from Indonesia in Respect to which relief is claimed:****Number 52:**

Please fill in the type of income (e.g. dividend, interest, or royalties).

**Number 53:**

Please fill in the amount of Income liable to withholding tax under Indonesian Law (in Indonesian Rupiah)

**Number 54:**

Please fill in the amount of Income liable to withholding tax under Double Tax Convention between Indonesia and country where the income recipients is registered as a resident taxpayer.

**Number 55:**

Please fill in the percentage (tariff) of withholding tax under Double Tax Convention between Indonesia and country where the income recipients is registered as a resident taxpayer.

**Number 56:**

Please fill in the type of service rendered.

**Number 57:**

Please fill in the amount of Income liable to withholding tax under Indonesian Law (in Indonesian Rupiah)

**Number 58:**

Please fill in the amount of Income liable to withholding tax under Double Tax Convention between Indonesia and country where the income recipients is registered as a resident taxpayer.

**Number 59:**

Please fill in the percentage (tariff) of withholding tax under Double Tax Convention between Indonesia and country where the income recipients is registered as a resident taxpayer.

**Number 60:**

In case your income is arising from rendering service, please fill in the period when the service is provided.

**Number 61:**

Please fill in the type of income.

**Number 62:**

Please fill in the amount of Income liable to withholding tax under Indonesian Law (in Indonesian Rupiah)

**Number 63:**

Please fill in the amount of Income liable to withholding tax under Double Tax Convention between Indonesia and country where the income recipients is registered as a resident taxpayer.

**Number 64:**

Please fill in the percentage (tariff) of withholding tax under Double Tax Convention between Indonesia and country where the income recipients is registered as a resident taxpayer.

**Number 65:**

The income recipient or his representative (for non individual) shall sign this form.

**Number 66:**

Please fill in the place and date of signing.

**Number 67:**

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