

インドネシア：海外への支払に租税条約を適用する際の居住者証明新フォーム

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インドネシア政府国税庁は、租税条約による軽減税率を利用して、利子・配当・ロイヤリティをインドネシア国外に支払う際に、必要となる「居住者証明」（CoD：Certificate of Domicile）を改訂した。新フォームは2017年8月1日から適用され、従来の国税総局長規則No.PER-24/PJ/2010、PER-25/PJ/2010は廃止された。

居住者証明書（CoD）の新書式DGT-1では、パートVIに新たな居住者要件に関する設問が追加され、さらに新設のパートVIIには一連の受益者要件に関する設問も導入された。これは非居住者の納税者がインドネシアで配当、利息、ロイヤリティを受取る場合、記入が必要となる。パートVIには、以下の4つの新たな設問が加わっている。

- ✧ 取引の主目的は、二重課税防止協定の目的に反することではあるが、協定に基づく恩典を受けることにある。
- ✧ 外国法人の設立には、それに関連した経済上の動機もしくは他の正当な理由がある。
- ✧ 当該法人はインドネシア国内で所得を生じる資産の他に、事業を行なうための十分な資産を持っている。
- ✧ 当該法人はインドネシア源泉の配当、利息、ロイヤリティを受取る以外に、活発な事業活動を行なっている。

パートVIIには、具体的受益者要件について以下の設問が設定されている。これは、受益者が配当、利息、もしくはロイヤリティを受取る場合に条件を満たさなくてはならない。

- ✧ 当該法人には代理人、名義人、もしくは導管体として活動実態がないこと。
- ✧ 当該法人が所得もしくは資産について、支配権もしくは処分権を有すること。または、所得を生む権利を有していること。
- ✧ 当該法人が自己の資産、資本、および／もしくは負債についてリスクを負担すること。
- ✧ 当該法人が、自己の受取り所得を第三国の居住者に移転することを義務付けられた契約締結をしていないこと。

DGT-1（一般的な取引に使用される）、DGT-2（銀行関係）の雛形及び記入要領は添付ご参照。

参考サイト

インドネシア国税庁 HP

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

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C. Bentuk Form DGT-1



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

(FORM DGT-1)

**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)

_____, _____ / _____ / _____ (8) _____, _____ / _____ / _____ (9) _____ (10)
 Signature of the income recipient or individual authorized to sign for the income recipient Place, date (mm/dd/yy) Capacity in which acting

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)

_____, _____ (16) _____ (17) _____ / _____ / _____ (18)
 Name and Signature of the Competent Authority or his authorized representative or authorized tax office Official Stamp (if any) Capacity/designation of signatory Place, date (mm/dd/yy)
 Office address: _____ (19)

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

PART IV	INDONESIA WITHHOLDING AGENT
TaxID 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 personnel 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.	
_____ (44)	_____ (45)
Signature of the income recipient or individual authorized to sign for the income recipient	Place, date (mm/dd/yy)
_____ (46)	_____ (46)
Capacity in which acting	_____ (46)
<i>This form is available and may be downloaded at this website: http://www.pajak.go.id</i>	
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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 Yes No (47)
2. The entity has controlling rights or disposal rights on the income or the assets or rights that generate the income. Yes No (48)
3. No more than 50 per cent of the entity's income is used to satisfy claims by other persons. Yes No (49)
4. The entity bear the risk on its own asset, capital, or the liability Yes No (50)
5. The entity has contract/s which obliges the entity to transfer the income received to resident of third country. Yes No (51)

PART VIII**INCOME EARNED FROM INDONESIA IN RESPECT TO WHICH RELIEF IS CLAIMED****1. Dividend, Interest, or Royalties:**

- 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)

2. Income from rendering services (including professional) :

- 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 _____/_____/_____

3. Other Type of Income :

- 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

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

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.

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 periode 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.



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

(FORM DGT-2)

**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 Double Taxation Convention (DTC) with Indonesia, who is:

- 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/Custodian.

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

1. I declared that I am a resident of _____ (7) [name of the state of residence] for income tax purposes within the meaning of Double Taxation Convention of both countries;
2. In relation with the earned income, I am this company is not acting as an agent or a nominee; (Please check the box accordingly)
3. The beneficial owner is not an Indonesian resident taxpayer and I am this company is not an Indonesian resident taxpayer; and (Please check the box accordingly)
4. I have examined the information stated on this form and to the best knowledge and belief it is true, correct and complete;

_____, _____ / _____ / _____ (8) _____, _____ / _____ / _____ (9) _____ (10)
 Signature of the income recipient or individual authorized to sign for the income recipient Place, date (mm/dd/yy) Capacity in which acting

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)

_____, _____ / _____ / _____ (16) _____ (17) _____ / _____ / _____ (18)
 Name and Signature of the Competent Authority or his authorized representative or authorized tax office Official Stamp (if any) Capacity/designation of signatory Place, date (mm/dd/yy)

Office address: _____ (19)

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

PART IV**INCOME EARNED FROM INDONESIA IN RESPECT TO WHICH RELIEF IS CLAIMED****1. Dividend, Interest, or Royalties:**

- a. Type of Income : _____ (20)
- b. Amount of Income liable to withholding tax under Indonesian Law : IDR. _____ (21)
- c. Amount of Income liable to withholding tax under DTC :
 Amount : _____ (22) Percentage : _____ (23)

2. Income from rendering services (including professional) :

- a. Type of Income : _____ (24)
- b. Amount of Income liable to withholding tax under Indonesian Law : IDR. _____ (25)
- c. Amount of Income liable to withholding tax under DTC :
 Amount : _____ (26) Percentage : _____ (27)
- d. Period of engagement (mm/dd/yy) : _____ (28)
- _____/_____/_____ to ____/____/_____
 ____/____/_____ to ____/____/_____
 ____/____/_____ to ____/____/_____
 ____/____/_____ to ____/____/_____

3. Other Type of Income :

- a. Type of Income : _____ (29)
- b. Amount of Income liable to withholding tax under Indonesian Law : IDR. _____ (30)
- c. Amount of Income liable to withholding tax under DTC :
 Amount : _____ (31) Percentage : _____ (32)

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.

_____, _____ (33) _____, ____ / ____ / ____ (34) _____ (35)
 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>

INSTRUCTIONS
FOR CERTIFICATE OF DOMICILE OF NON RESIDENT
FOR INDONESIA TAX WITHHOLDING (FORM-DGT 2)

Number 1:

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

Part I Information of Income Recipient:

Number 2:

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

Number 3:

Please fill in the name of the income recipient.

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:

This form shall be filled by the management of the claimant. Please fill in the name of country where income recipient is registered as a resident taxpayer.

Number 8:

The claimant 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 Authorized 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 13

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

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 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 for Income Earned from Indonesia in Respect to which relief is claimed:**Number 20:**

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

Number 21:

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

Number 22:

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

Number 23:

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

Number 24:

Please fill in the type of service rendered.

Number 25:

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

Number 26:

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

Number 27:

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

Number 28:

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

Number 29:

Please fill in the type of income.

Number 30:

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

Number 31:

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

Number 32:

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

Number 33:

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

Number 34:

Please fill in the place and date of signing.

Number 35:

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