

「インドネシア：海外への支払に租税条約を適用する際の新規則」

～海外支払先の居住者証明に新フォームを制定。提出を義務付け。2010年1月1日実施～

三菱東京UFJ銀行
国際企画部CIBグループ

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・ロイヤリティー・サービス提供による収入等を海外に支払を行う際に、当該源泉税率を適用する条件として、「新しく定めた居住者証明フォームの提出」を義務付けました。2010年1月1日から実施されます。本件、インドネシアに進出している多くの企業に影響があります。

1. 概要

インドネシア政府国税庁は、11月5日付国税庁規則「Peraturan Direktur Jenderal Pajak Nomor:Per-61/PJ/2009」と「Peraturan Direktur Jenderal Pajak Nomor:Per-62/PJ/2009」において、租税条約による軽減税率を利用して、利子・配当・ロイヤリティー・サービス提供等による収入等を海外に支払を行う際に、当該源泉税率を適用する条件として、「新しく定めた海外支払先の居住者証明フォームの提出」を義務付けた。2010年1月1日から実施される。本件、インドネシアに進出している多くの企業に影響がある。

インドネシアから海外に支払を行う場合には、通常20%の源泉税率が適用される。しかし、租税条約国については、支払先の当該国における居住者証明書があれば、租税条約で規定された軽減税率が適用されている。これまで、この海外への支払先の居住者証明書(COD = Certificate of domicile)については、定型のフォームは制定されていなかった。

2. 新規則で制定された定型フォーム

今回の規則では、海外への支払先の居住者証明書として、Form-DGT 1、Form DGT 2という2つの定型フォームの使用が義務付けられている。

Form-DGT 1は、一般的な取引で使用されるフォームである。

Form-DGT 2は、「インドネシアの資本市場で取引されている株式や債券の売買から得た所得」、「銀行関係者」について使用されるフォームである。

フォームは、海外の支払先が、インドネシア側に支払を求めるインボイスを送付する際に、当該国で証明を受けた本フォーム(=居住者証明書)を添付するという形で使用される。なお、本フォームを源泉税の申告書提出期間後に提出すると、租税条約による税率は適用されない。

当初、年間に複数の取引がある場合は、本フォームを毎月発行する必要があるとされていた。その後、12月15日の国税庁回状SE-114/PJ/2009において「Form-DGT 1の1ページ目は12ヶ月有効」、「Form-DGT1の2ページ目は都度作成、但し同月内に複数の取引がある場合には、同月内の取引をまとめ、月1度の作成でよい」とされた。

従って、Form-DGT1 の 2 ページ目については、

(1) 3 ヶ月に 1 件程度取引がある場合（同月内に複数の取引がない場合）

「都度」の作成

(2) 毎月 1 件 取引がある場合

「都度」の作成（＝毎月の作成）

(3) 毎月 2 件以上の取引がある場合

「月ごとの取引をまとめ、毎月作成」

となる。

Form-DGT 1、Form-DGT 2 の雛形、記入要領については、添付ご参照。

《関連サイト》インドネシア国税庁ホームページ

http://www.pajak.go.id/index.php?Itemid=156&option=com_docman&limitstart=5

12 月 15 日の国税庁回状 SE-114/PJ/2009

http://www.pajak.go.id/index.php?option=com_content&view=article&id=10750:ralatper-61aper-62zip&catid=218:pelayanan&Itemid=166

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**CERTIFICATE OF DOMICILE OF NON RESIDENT
FOR INDONESIA TAX WITHHOLDING (FORM – DGT 1)**

Guidance:

This form is to be completed by a person (which includes a body of 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 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 taxpayer resident before submitted to Indonesia withholding agent.

NAME OF THE COUNTRY OF INCOME RECIPIENT : _____ (1)

Part I	INCOME RECIPIENT:	INDONESIA WITHHOLDING AGENT:
Tax ID Number	: _____ (2)	Tax ID Number : _____ (5)
Name	: _____ (3)	Name : _____ (6)
Address	: _____ (4)	Address : _____ (7)

Part II: DECLARATION BY THE INCOME RECIPIENT:

I, (full name) _____ (8) 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 Indonesia resident taxpayer. (Please check the box accordingly)

_____(9) ___/___/___(10) _____(11) _____(12)
Signature of the income recipient or individual Date (mm/dd/yy) Capacity in which acting Contact Number
authorized to sign for the income recipient

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 _____(13)[name of the state] within the meaning of the Double Taxation Convention in accordance with Double Taxation Convention concluded between Indonesia and _____(14) [name of the state of residence].

_____(15) Date (mm/dd/yyyy): ___/___/___(17)
Name and Signature of the Competent Authority or his Official Stamp Office address:
authorized representative or authorized tax office (if any) _____(18)

_____(16)
Capacity/designation of signatory

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

This certificate is valid for 12 (twelve) months commencing from the date of certification.

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

1. Name of Income Recipient : _____ (19)
2. Date of birth (mm/dd/yyyy) : ___/___/___ (20) | 3. Are you acting as an agent or a nominee? Yes No *) (21)
4. Full address: _____
_____ (22)
5. Do you have permanent home in Indonesia? Yes No *) (23)
6. In what country do you ordinarily reside? _____ (24)
7. Have you ever been resided in Indonesia? Yes No *) If so, in what period? ___/___/___ to ___/___/___ (25)
Please provide the address _____
8. Do you have any office, or other place of business in Indonesia? Yes No *) (26)
If so, please provide the address _____

Part V**TO BE COMPLETED IF THE INCOME RECIPIENT IS NON INDIVIDUAL**

1. Country of registration/incorporation: _____ (27)
2. Which country does the place of management or control reside? _____ (28)
3. Address of Head Office: _____ (29)

4. Address of branches, offices, or other place of business in Indonesia (if any): _____ (30)

5. Nature of business (i.e. Pension Fund, Insurance, Headquarters, Financing) _____ (31)
6. The company is listed in stock market and the shares are regularly traded. Yes No *)
If yes, please provide the name of the stock market: _____ (32)
7. The creation of the entity and/or the transaction structure is not motivated by reasons to take advantage of benefit of the DTC. Yes No *) (33)
8. The company has its own management to conduct the business and such management has an independent discretion. Yes No *) (34)
9. The company employs sufficient qualified personnel. (35) Yes No *)
10. The company engages in active conduct of a trade or business. (36) Yes No *)
11. The earned income is subject to tax in your country. (37) Yes No *)
12. No more than 50 per cent of the company's income is used to satisfy claims by other persons (i.e. interest, royalties, other fees) Yes No *) (38)

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

- a. Type of Income: _____ (39)
- b. Amount of Income liable to withholding tax under Indonesian Law: IDR _____ (40)

2. Income from rendering services (including professional):

- a. Type of incomes: _____ (41)
- b. Amount of Income liable to withholding tax under Indonesian Law: IDR _____ (42)
- c. Period of engagement (mm/dd/yy): (43)
▶ From: ___/___/___ to ___/___/___ ▶ From: ___/___/___ to ___/___/___
▶ From: ___/___/___ to ___/___/___ ▶ From: ___/___/___ to ___/___/___

3. Other Type of Income:

- a. Type of incomes: _____ (44)
- b. Amount of Income liable to withholding tax under Indonesian Law: IDR _____ (45)

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

*) Please check the appropriate box

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

___/___/___
Date (mm/dd/yy)

Capacity in which acting

Contact Number

**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 Information of 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 Indonesia withholding agent's taxpayer identification number.

Number 6:

Please fill in the Indonesia withholding agent's name.

Number 7:

Please fill in the Indonesia withholding agent's address.

Part II Declaration by the Income Recipient:

Number 8:

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 9:

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

Number 10:

Please fill in the place and date of signing.

Number 11:

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

Number 12:

Please fill in the contact number of person who signs this form.

Part III Certification by Competent Authority or Authorized Tax Office of the Country of Residence:

Number 13 and 14:

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

Number 15 and 16

The Competent Authorities or his authorized representative or authorized tax office should certify this form by signing it. The position of the signor should be filled in Number 16.

Number 17:

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

Number 18:

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

Part IV to be completed if the Income Recipient is an Individual:

Number 19:

Please fill in the income recipient's full name.

Number 20:

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

Number 21:

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 22:

Please fill in the income recipient's address.

Number 23:

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 receive income from Indonesia, the Double Tax Conventions shall not be applied.

Number 24:

Please fill the name of country where you ordinarily reside.

Number 25:

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 26:

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 V To be Completed if the Income Recipient is non Individual:

Number 27:

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

Number 28:

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

Number 29:

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

Number 30:

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

Number 31:

Please fill in the nature of business of the claimant.

Number 32-38:

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

Part VI for Income Earned from Indonesia in Respect to which relief is claimed:

Number 39:

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

Number 40:

Please fill in the aggregate amount of Income liable to withholding tax under Indonesian Law within a period of month (Tax Period).

Number 41:

Please fill in the type of income from rendering services (including professional).

Number 42:

Please fill in the aggregate amount of Income liable to withholding tax under Indonesian Law within a period of month (Tax Period).

Number 43:

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

Number 44:

Please fill in the other type of income.

Number 45:

Please fill in the amount of Income liable to withholding tax under Indonesian Law.



**CERTIFICATE OF DOMICILE OF NON RESIDENT
FOR INDONESIA TAX WITHHOLDING (FORM – DGT 2)**

Guidance:

This form is to be completed by a person (which includes a body of 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
- 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 resident before submitted the Certificate to a Custodian.

Name of the Country of Income Recipient: _____ (1)

Name of the Income Recipient : _____ (2)
Tax ID number : _____ (3)
Address : _____ (4)

DECLARATION BY THE INCOME RECIPIENT:

1. I declare that I am a resident of _____(5) [*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 of my knowledge and belief it is true, correct, and complete;

_____(6)
Signature of the income recipient or individual
authorized to sign for the income recipient

____/____/____(7)
Date (mm/dd/yy)

_____(8)
Capacity in which acting

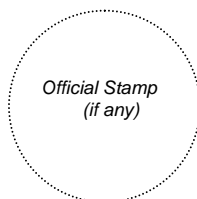
_____(9)
Contact Number

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 _____(10). [*name of the state*] within the meaning of the Double Taxation Convention in accordance with Double Taxation Convention concluded between Indonesia and _____(11) [*name of the state of residence*].

Date (mm/dd/yyyy): ____/____/____ (14)

_____(12)
Name and Signature of the Competent Authority or
his authorized representative or authorized tax office



_____(13)
Capacity/designation of signatory

Office address: _____ (15)

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

This certificate is valid for 12 (twelve) months commencing from the date of certification.

**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.

Number 2:

Please fill in the name of the income recipient.

Number 3:

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

Number 4:

Please fill in the income recipient's address.

Number 5:

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 6:

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

Number 7:

Please fill in the place and date of signing.

Number 8:

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

Number 9:

Please fill in the contact number of person who signs this form.

Number 10 and 11:

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

Number 12 and 13

The Competent Authorities or his authorized representative or authorized tax office should certify this form by signing it. The position of the signor should be filled in Number 13.

Number 14:

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

Number 15:

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