

**INSTRUCTIONS
FOR CERTIFICATE OF DOMICILE OF NON RESIDENT FOR CLAIMING TAX REFUND OF INDONESIA
TAX WITHHOLDING (FORM-DGT 5)**

General information:

1. This form is only required for the Claimant whose country/jurisdiction has concluded Double Taxation Convention/Agreement (DTC) with Indonesia.
2. This form consists of 2 (two) pages. The first page consists of the Claimant declaration and authorization by the Competent Authority or authorized tax office in the Claimant's country/jurisdiction concerning the status of the Claimant's residency.

After the Claimant fills this form completely please bring the first page to the competent authority or authorized tax office for authorization.

In case the competent authority or the authorized tax office cannot put his authorization in this form, the Claimant may submit the certificate of domicile, as an attachment of Form-DGT 5, which is usually issued in the Claimant's country/jurisdiction and such certificate shall meet the requirements as provided in the instruction of Form-DGT 5:

- a. It must be written in English;
- b. It states at least the name of the Claimant;
- c. It mentions the fiscal year which covers the period when the income, related to the tax claimed, is derived; and
- d. It bears the signature and the name of the competent authority, his authorized representative or the authorized tax officer.

The second page consists of information related to the Claimant which is required to be signed by the Claimant. Authorization by the competent authority or authorized tax office is not necessary for information in this second page.

Guidance to fill this form:

Number 1:

Please fill in the name of country/jurisdiction of the Claimant.

Part I Information of Claimant:

Number 2:

Please fill in the Claimant's taxpayer identification number in country where the Claimant is registered as a resident taxpayer. Please type "n.a." in case the country/jurisdiction of the Claimant does not provide taxpayer identification number for resident taxpayers.

Number 3:

Please fill in the Claimant's name.

Number 4:

Please fill in the Claimant's address.

Part II Declaration by the Claimant:

Number 5:

Please fill in the name of person who authorized to sign on behalf the Claimant.

If the Claimant is not an individual, this form must be filled by individual who may act as representative of the non individual entity.

If the Claimant is an individual, please fill in the name as stated in Number 3.

Important:

The Claimant is required to state:

- a. whether the Claimant is the beneficial owner of income. The phrase beneficial owner is commonly contained in article of DTC related to the income of dividend, interest, royalties and capital gain (sometimes). It is highly recommended to the Claimant to check article in DTC related to the income.

In case the Claimant is not the beneficial owner, do not check the box;

- b. whether the Claimant is the Indonesian taxpayer resident. Do not check the box if the Claimant is Indonesian resident taxpayer.

Number 6:

The Claimant or his representative (for non individual) must sign this form.

Number 7:

Please fill in the 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.

Part III Certification by competent authority of the country of residence:

In case the Competent Authority, His authorized representative or the authorized tax office cannot put his authorization in this form, the Claimant may leave blank this Part. Then, the Claimant must attach the certificate of domicile, which is commonly issued in the Claimant's country/jurisdiction, to the completed Form-DGT 5.

Number 10 and 11:

Please fill in the name of country/jurisdiction where the Claimant is resident taxpayer.

Number 12 and 13

The Competent Authorities, his authorized representative, or authorized tax office certifies 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 authority, his authorized representative or authorized tax office

Number 15:

Please fill in the office address of the competent authority, authorized representative or authorized tax office.

Part IV To be completed if the Claimant is an individual:

Number 16:

Please fill in the Claimant's full name.

Number 17:

Please fill in the Claimant's birthday.

Number 18:

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

Number 19:

Please fill in the Claimant's address.

Number 20:

Please check the appropriate box. If the Claimant's permanent home is in Indonesia, you are considered as Indonesian taxpayer resident in accordance with the Indonesian Income Tax Law. In that case the DTC cannot be applied to the Claimant.

Number 21:

Please fill the name of country where the Claimant ordinarily resides.

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Number 22:

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

Number 23:

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

Number 24:

Please state whether or not the Claimant's motivation in structuring the transaction related to the earned income is solely to take advantage of benefit of the DTC.

Part V To be Completed if the Claimant is non Individual:

Number 25:

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

Number 26:

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

Number 27:

Please fill in the address of the entity's head office.

Number 28:

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

Number 29:

Please fill in the nature of business of the Claimant.

Number 30-38:

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

(30) Please check "No" if the entity, in relation with the earned income, is acting as an agent or a nominee. The meaning of agent or nominee is mentioned in Number 18.

(31) Please state whether or not motivation of the Claimant related to the earned income is solely to take advantage of benefit of the DTC.

(32) Please state whether or not the entity is listed in stock market and, if so, please type the name of the stock market.

(33) Please state whether the entity has its own management to conduct the business and such management has an independent discretion.

(34) Please state whether the entity employs sufficient qualified personnel.

Number 35:

The Claimant or his representative (for non individual) must sign this form.

Number 36:

Please fill in the date of signing.

Number 37:

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

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