



To : Supplier International who sends invoices to PT Vale Eksplorasi Indonesia
Date : 20 April 2024
From : Luhut Pakpahan, Finance Manager – PT Vale Eksplorasi Indonesia
Matter : Standard Billing Completeness Procedure

Our Dear Business Partners,

We hope that you are always in good health.

In the context of orderly financial administration and timely payment according to invoice due dates to suppliers, we hereby urge you to pay attention when sending invoices and supporting documents. **Billing Completeness Standard Procedure Matrix** as follows:

Documents for Billing Completeness (<i>Dokumen Kelengkapan</i>)					
No	Document	Barang/Goods			
		Local	National	International	
				Tax Treaty	Non Tax Tre
Required Document (Dokumen yang Harus Dilampirkan)					
1	Invoices	√	√	√	√
2	VAT/WHT (Faktur Pajak - PPN/PPH/PB1)	√	√		
3	Delivery Note (Surat Jalan)	√	√		
5	PO (Purchase Order) / ITD (Instruction To Deliver) Form	√	√	√	√
4	Goods/Services Receipt Note (BAST)	√	√	√	√
6	Summary of Contract Expenditure				
7	Confirmation Sheet				
8	COD/COR & DGT			√	
Additional Document - if necessary (Dokumen Tambahan - bila diperlukan)					

Supplier from a country with a tax treaty agreement with Indonesia submits an invoice for services, they must provide a valid **Certificate of Residence (CoR)** and a duly completed **DGT Form**. The CoR, issued by the tax authority of the supplier's home country, must confirm the supplier's current tax residency status, while the DGT Form, certified by Indonesian tax authorities, facilitates the application of reduced withholding tax rates as per the tax treaty provisions. Both documents must be valid and applicable for the period during which the services were provided. If the vendor fails to provide these documents, the invoice will be subject to a 20% withholding tax (PPH 26) in accordance with Indonesian tax regulations.

PT VALE Eksplorasi Indonesia

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Delivery of billing documents (BAST and Invoice) and other supporting documents are sent via the PT Sumbawa Timur Mining E-VIM billing website.

Link to E-VIM: evim.sumbawatimurmining.com

Notes:

- Login ID will be sent to the default email registered in the procurement system and will be sent in a separate email by the E-VIM system.
- Please enter the default password as sent in a separate email by the E-VIM system. Please change your initial password immediately to maintain data confidentiality and security.
- The following is a video tutorial link to access E-VIM to make it easier for you as a guide in using E-VIM.
- Link to Video Tutorial:
 1. Video Tutorial for Login: https://youtu.be/zO4HCw_0bgY
 2. Video Tutorial for Making BAST: https://youtu.be/XeJGplga_TY
 3. Invoice Process Tutorial Video: <https://youtu.be/tpSINGIZIjg>
- A guidebook for using E-VIM is also available on the E-VIM website which you can download as an additional reference.

If you need additional information, please contact our AP department at the email address **ptvei_stm_AccountsPayable@vale.com**.

Please confirm to us via email when this MEMO is received.

We are thankful for your attention and good cooperation.

Best regards,

A handwritten signature in blue ink, appearing to read 'Luhut'.

Luhut M. Pakpahan
Finance Manager



FORM DGT

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.

Part I		INCOME RECIPIENT	
Tax ID Number	:	_____	(1)
Name	:	_____	(2)
Full address	:	_____	(3)
Country	:	_____	(4)
Contact Number	:	_____ (5) email : _____	(6)
Part II		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 of _____ (7) From _____ (8) _____ (9) to _____ (10) _____ (11) within the meaning of the Double Taxation Convention in accordance with Double Taxation Convention concluded between Indonesia and _____ (12)			
			
_____ (13)		_____ (14)	___ / ___ / ____ (15)
Name and Signature of the Competent Authority or his authorized representative or authorized tax office		Capacity/designation of signatory	Place, date (mm/dd/yy)
Office address : _____ (16)			
Part III		DECLARATION BY THE INCOME RECIPIENT (BANKING INSTITUTION OR PENSION FUND)	
I declared that:			
1 This company is not an Indonesian resident taxpayer;			
2 This company is a resident of _____ (17) for tax purposes pursuant to the applicable DTA;			
3 the purpose of the transaction is not to obtain the benefit under the DTA directly or indirectly that is contrary to the object and purposes of the DTA;			
4 in relation with the earned income, this company is not acting as an agent, nominee or conduit;			
5 the beneficial owner is neither an Indonesian resident taxpayer nor a resident taxpayer of the country/jurisdiction other than that mentioned in Part I; and			
6 I have examined the information stated on this form and it is true, correct, and complete to the best of my knowledge and belief.			
_____ (18)		_____ (19)	_____ (20)
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>

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 under the DTA that is contrary to the object and purposes of the DTA. 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. What country/jurisdiction do you ordinarily reside in? _____ (25)
6. Have you ever been resided in Indonesia? Yes No
If yes, what period (dd/mm/yyyy)? _____ / _____ / _____ to _____ / _____ / _____
Please provide the address : _____ (26)
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/jurisdiction of registration or incorporation: _____ (28)
2. Country/jurisdiction where the place of management or control resides: _____ (29)
3. Address of Head Office : _____ (30)
4. Address of the branch, office, or other place of business in Indonesia (if any): _____ (31)
5. The non-individual has relevant economic substance either in the non-individual's establishment or the transaction itself. Yes No (32)
6. The non-individual has the same legal form and economic substance either in the non-individual's establishment or the transaction itself. Yes No (33)
7. The non-individual has its own management to carry on the business and such management has an independent discretion. Yes No (34)
8. The non-individual has sufficient assets to carry on the business other than assets that generate the income from Indonesia. Yes No (35)
9. The non-individual has sufficient and qualified personnels to carry on the business. Yes No (36)
10. The non-individual has business activity other than receiving dividend, interest, and/or royalty sourced from Indonesia. Yes No (37)
11. The purpose of the transaction is to obtain the benefit directly or indirectly under the DTA that is contrary to the object and purposes of the DTA. Yes No (38)
12. The non-individual is acting as an agent, nominee, or conduit. Yes No (39)
13. The non-individual has a controlling right or disposal right on the income or the assets or the rights that generate the income. Yes No (40)
14. No more than 50 percent of the non-individual's income is used to satisfy any claim by another person. Yes No (41)
15. The non-individual assumes risk on its own assets, liabilities, or capital. Yes No (42)
16. The non-individual has an obligation to transfer the income received to a resident of third country/jurisdiction. Yes No (43)

Part VI DECLARATION BY THE INCOME RECIPIENT

I declare that I have examined the information provided in this form and it is true, correct, and complete to the best of my knowledge and belief.

- I further declare that:
- I am not an Indonesia resident taxpayer, will not be an Indonesian resident taxpayer during the period mentioned in part II. (44)
 - the income recipient is neither an Indonesian resident taxpayer nor a resident taxpayer of the country/jurisdiction other than that 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/designation
of the signatory

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