

According to the Minister of Finance Regulation No. 112 of 2025 on "The Procedures for the Application of Double Taxation Avoidance Agreements (DTAAs)", which has been effective since 31 December 2025 is outlined below / Berdasarkan Peraturan Menteri Keuangan Nomor 112 Tahun 2025 tentang Tata Cara Penerapan Persetujuan Penghindaran Pajak Berganda" yang efektif berlaku sejak tanggal 31 Desember 2025 sebagaimana di bawah:

**MoF Number 112 of 2025 Article 8 (in English)**

- 1) *A foreign taxpayer must submit a DGT Form certifying that the requirements referred to in Article 2 paragraph (4) have been met to the tax withholder or collector, in connection with the withholding or collection of Income Tax in accordance with the provisions of the Double Tax Avoidance Agreement as referred to in Article 2 paragraph (5).*
- 2) *The declaration in the DGT Form referred to in paragraph (1) states that the foreign taxpayer:*
  - a. *is not a domestic taxpayer in Indonesia;*
  - b. *is a tax resident of a Double Tax Avoidance Agreement Partner for tax purposes; and*
  - c. *is not abusing the Double Tax Avoidance Agreement, meaning the foreign taxpayer:*
    1. *has economic substance in the establishment of the entity or execution of the transaction;*
    2. *has a legal form that matches the economic substance in the establishment of the entity or execution of the transaction;*
    3. *carries out business activities managed by its own management, which has sufficient authority to conduct the transactions;*
    4. *holds fixed and non-fixed assets that are sufficient and adequate to carry out business activities in the Double Tax Avoidance Agreement Partner country, excluding assets that generate income from Indonesia;*
    5. *employs a sufficient number of employees with the required expertise and skills relevant to the business carried out;*
    6. *conducts active business operations beyond merely receiving income in the form of dividends, interest and/or royalties from Indonesia;*
    7. *engages in transactions that do not have as their primary purpose, directly or indirectly, obtaining benefits from the Double Tax Avoidance Agreement as referred to in Article 2 paragraph (6); and*
    8. *is the beneficial owner of the income.*
- 3) *The DGT Form referred to in paragraph (1) must meet the following requirements:*
  - a. *filled in accurately, completely, and clearly;*
  - b. *signed or endorsed by the foreign taxpayer, in accordance with the practices in the Double Tax Avoidance Agreement Partner country;*
  - c. *authenticated by being signed or endorsed by the Authorized Official, as applicable in the Double Tax Avoidance Agreement Partner country;*
  - d. *valid for the period specified in the DGT Form; and*
  - e. *follow the format set out in the Attachments, which is an integral part of this Ministerial Regulation.*
- 4) *The validity period stated in the DGT Form as referred to in paragraph (3)(d) is at most twelve (12) months.*

**MoF Number 112 of 2025 Article 9 (in English)**

- 1) *The authentication of the DGT Form by the Authorized Official as referred to in Article 8 paragraph (3)(c) may be substituted with a Certificate of Domicile of the foreign taxpayer, provided that the Certificate of Domicile:*
  - a. *is in English; and*
  - b. *at a minimum includes:*
    1. *the name of the foreign taxpayer;*
    2. *the issuance date of the Certificate of Domicile; and*
    3. *the name and signature or equivalent mark of the Authorized Official, as applicable in the Double Tax Avoidance Agreement Partner country.*
- 2) *The Certificate of Domicile referred to in paragraph (1) is valid for:*
  - a. *the validity period stated in the Certificate of Domicile; or*
  - b. *the tax period of the month of issuance of the Certificate of Domicile if no validity period is specified in the certificate.*



**PMK Nomor 112 Tahun 2025 Pasal 8 (dalam Bahasa Indonesia)**

- 1) Wajib Pajak Luar Negeri menyampaikan Formulir DGT yang menyatakan telah terpenuhinya ketentuan sebagaimana dimaksud dalam Pasal 2 ayat (4) kepada Pemotong atau Pemungut Pajak, dalam rangka pemotongan atau pemungutan Pajak Penghasilan sesuai dengan ketentuan Persetujuan Penghindaran Pajak Berganda sebagaimana dimaksud dalam Pasal 2 ayat (5).
- 2) Pernyataan dalam Formulir DGT sebagaimana dimaksud pada ayat (1) menyatakan bahwa Wajib Pajak Luar Negeri:
  - a. bukan merupakan subjek pajak dalam negeri Indonesia;
  - b. merupakan penduduk Mitra Persetujuan Penghindaran Pajak Berganda untuk tujuan perpajakan; dan
  - c. tidak melakukan penyalahgunaan Persetujuan Penghindaran Pajak Berganda, yaitu Wajib Pajak Luar Negeri meliputi:
    1. memiliki substansi ekonomi (economic substance) dalam pendirian entitas atau pelaksanaan transaksi;
    2. memiliki bentuk hukum (legal form) yang sama dengan substansi ekonomi (economic substance) dalam pendirian entitas atau pelaksanaan transaksi;
    3. memiliki kegiatan usaha yang dikelola oleh manajemen sendiri dan manajemen tersebut mempunyai kewenangan yang cukup untuk menjalankan transaksi;
    4. memiliki aset tetap dan aset tidak tetap, yang cukup dan memadai untuk melaksanakan kegiatan usaha di Mitra Persetujuan Penghindaran Pajak Berganda selain aset yang mendatangkan penghasilan dari Indonesia;
    5. memiliki pegawai dalam jumlah yang cukup dan memadai dengan keahlian dan keterampilan tertentu yang sesuai dengan bidang usaha yang dijalankan perusahaan;
    6. memiliki kegiatan atau usaha aktif selain hanya menerima penghasilan berupa dividen, bunga dan/atau royalti yang bersumber dari Indonesia;
    7. melakukan transaksi yang tidak memiliki tujuan utama baik secara langsung maupun tidak langsung untuk mendapatkan manfaat Persetujuan Penghindaran Pajak Berganda sebagaimana dimaksud dalam Pasal 2 ayat (6); dan
    8. merupakan pihak yang sebenarnya menerima manfaat dari penghasilan (beneficial owner).
- 3) Formulir DGT sebagaimana dimaksud pada ayat (1) harus memenuhi ketentuan sebagai berikut:
  - a. diisi dengan benar, lengkap, dan jelas;
  - b. ditandatangani atau diberi tanda yang setara dengan tanda tangan oleh Wajib Pajak Luar Negeri sesuai dengan yang berlaku di Mitra Persetujuan Penghindaran Pajak Berganda;
  - c. disahkan dengan ditandatangani atau diberi tanda yang setara dengan tanda tangan oleh Pejabat yang Berwenang sesuai dengan yang berlaku di Mitra Persetujuan Penghindaran Pajak Berganda;
  - d. digunakan untuk periode yang tercantum pada Formulir DGT; dan
  - e. menggunakan format sebagaimana tercantum dalam Lampiran yang merupakan bagian tidak terpisahkan dari Peraturan Menteri ini.
- 4) Periode yang tercantum pada Formulir DGT sebagaimana dimaksud pada ayat (3) huruf d yaitu paling lama 12 (dua belas) bulan.



**PMK Nomor 112 Tahun 2025 Pasal 9 (dalam Bahasa Indonesia)**

- 1) Pengesahan Formulir DGT oleh Pejabat yang Berwenang sebagaimana dimaksud dalam Pasal 8 ayat (3) huruf c dapat diganti dengan Surat Keterangan Domisili Wajib Pajak Luar Negeri sepanjang Surat Keterangan Domisili Wajib Pajak Luar Negeri tersebut:
  - a. menggunakan bahasa Inggris; dan
  - b. minimal mencantumkan:
    1. nama Wajib Pajak Luar Negeri;
    2. tanggal penerbitan Surat Keterangan Domisili Wajib Pajak Luar Negeri; dan
    3. nama dan tanda tangan atau tanda yang setara dengan tanda tangan Pejabat yang Berwenang sesuai dengan yang berlaku di Mitra Persetujuan Penghindaran Pajak Berganda.
- 2) Surat Keterangan Domisili Wajib Pajak Luar Negeri sebagaimana dimaksud pada ayat (1) berlaku untuk:
  - a. periode berlaku yang tercantum dalam Surat Keterangan Domisili Wajib Pajak Luar Negeri tersebut; atau
  - b. Masa Pajak bulan penerbitan Surat Keterangan Domisili Wajib Pajak Luar Negeri tersebut dalam hal tidak terdapat periode berlaku yang tercantum dalam Surat Keterangan Domisili Wajib Pajak Luar Negeri.

*Any question on the tax regulation, please contact Principal Finance Dept at [ptvei\\_stm\\_AccountsPayable@vale.com](mailto:ptvei_stm_AccountsPayable@vale.com) / Pertanyaan terhadap peraturan pajak, mohon menghubungi Dept. Keuangan Prinsipal di [ptvei\\_stm\\_AccountsPayable@vale.com](mailto:ptvei_stm_AccountsPayable@vale.com)*





## 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>*

PETUNJUK PENGISIAN  
FORMULIR DGT  
INSTRUCTIONS FOR FILLING OUT FORM DGT

BAGIAN I – WAJIB PAJAK LUAR NEGERI PENERIMA PENGHASILAN

*PART I – INCOME RECIPIENT*

Nomor (1) : Diisi dengan nomor identitas perpajakan atau nomor identitas lain yang setara yang digunakan oleh Wajib Pajak Luar Negeri di Mitra Persetujuan Penghindaran Pajak Berganda Wajib Pajak Luar Negeri tersebut terdaftar sebagai Penduduk Mitra Persetujuan Penghindaran Pajak Berganda.

*Number (1) Fill in with taxation identification number in the country/jurisdiction where the income recipient is registered as a resident taxpayer.*

Nomor (2) : Diisi dengan nama Wajib Pajak Luar Negeri.

*Number (2) Fill in with name of the income recipient.*

Nomor (3) : Diisi dengan alamat Wajib Pajak Luar Negeri.

*Number (3) Fill in with address of the income recipient.*

Nomor (4) : Diisi dengan nama negara/yurisdiksi di mana Wajib Pajak Luar Negeri terdaftar sebagai Penduduk Mitra Persetujuan Penghindaran Pajak Berganda.

*Number (4) Fill in with name of country/jurisdiction where the income recipient is registered as a resident taxpayer.*

Nomor (5) : Diisi dengan nomor telepon Wajib Pajak Luar Negeri.

*Number (5) Fill in with phone number of the income recipient.*

Nomor (6) : Diisi dengan alamat surel Wajib Pajak Luar Negeri.

*Number (6) Fill in with email address of the income recipient.*

BAGIAN II – PENGESAHAN OLEH PEJABAT YANG BERWENANG ATAU WAKILNYA YANG SAH ATAU KANTOR PAJAK YANG BERWENANG

Bagian ini diisi oleh Pejabat yang Berwenang atau wakilnya yang sah atau kantor pajak yang berwenang di Mitra Persetujuan Penghindaran Pajak Berganda atau diganti dengan Surat Keterangan Domisili Wajib Pajak Luar Negeri.

*PART II – CERTIFICATION BY COMPETENT AUTHORITY OR AUTHORIZED TAX OFFICE OF THE COUNTRY OF RESIDENCE*

*This part should be completed by the competent authority or authorized tax office of the country/jurisdiction of residence or replaced by a certificate of residence.*

Nomor (7) : Diisi dengan nama negara/yurisdiksi di mana Wajib Pajak Luar Negeri terdaftar sebagai Penduduk Mitra Persetujuan Penghindaran Pajak Berganda.

*Number (7) Fill in with name of country/jurisdiction where the income recipient is registered as a resident taxpayer.*

Nomor (8) : Diisi dengan bulan pertama dalam tahun pajak yang tercakup.

*Number (8) Fill in with starting month of the fiscal year to be covered.*

Nomor (9) : Diisi dengan awal tahun pajak ketika penghasilan diperoleh.

*Number (9) Fill in with starting fiscal year when the income is earned.*

Nomor (10) : Diisi dengan bulan terakhir (paling lama 12 (dua belas) bulan sejak bulan pertama) dalam tahun pajak yang tercakup.

*Number (10) Fill in with ending month (maximum 12 (twelve) months from the starting month) of the fiscal year to be covered.*

Nomor (11) : Diisi dengan akhir tahun pajak ketika penghasilan diperoleh.

*Number (11) Fill in with ending fiscal year when the income is earned.*

Nomor (12) : Diisi dengan nama negara/yurisdiksi di mana Wajib Pajak Luar Negeri terdaftar sebagai Penduduk Mitra Persetujuan Penghindaran Pajak Berganda.

- Number (12) Fill in with name of country/jurisdiction where the income recipient is registered as a resident taxpayer.*
- Nomor (13) : Diisi dengan nama dan tanda tangan Pejabat yang Berwenang atau wakilnya yang sah atau kantor pajak yang berwenang.
- Number (13) Fill in with name & signature of the Competent Authority or authorized representative or authorized tax office.*
- Nomor (14) : Diisi dengan jabatan Pejabat yang Berwenang atau wakilnya yang sah atau kantor pajak yang berwenang.
- Number (14) Fill in with capacity or designation of the Competent Authority or authorized representative or authorized tax office.*
- Nomor (15) : Diisi dengan tempat dan tanggal penandatanganan oleh Pejabat yang Berwenang atau wakilnya yang sah atau kantor pajak yang berwenang.
- Number (15) Fill in with place and date of signing by the Competent Authority or authorized representative or authorized tax office.*
- Nomor (16) : Diisi dengan alamat kantor Pejabat yang Berwenang atau wakilnya yang sah atau kantor pajak yang berwenang.
- Number (16) Fill in with office address of the Competent Authority or authorized representative or authorized tax office.*

**BAGIAN III – PERNYATAAN OLEH WAJIB PAJAK LUAR NEGERI PENERIMA PENGHASILAN (LEMBAGA PERBANKAN DAN DANA PENSIUN)**

Bagian ini diisi oleh pihak manajemen yang diberi wewenang oleh lembaga perbankan atau dana pensiun.

***PART III – DECLARATION BY THE INCOME RECIPIENT (BANKING INSTITUTION OR PENSION FUND)***

*This part should be completed by the management authorized by the banking institution or pension fund.*

- Nomor (17) : Diisi dengan nama negara/yurisdiksi di mana Wajib Pajak Luar Negeri terdaftar sebagai Penduduk Mitra Persetujuan Penghindaran Pajak Berganda.
- Number (17) Fill in with name of country/jurisdiction where the income recipient is registered as a resident taxpayer.*
- Nomor (18) : Diisi dengan tanda tangan pihak manajemen yang berwenang.
- Number (18) Fill in with signature of the authorized management.*
- Nomor (19) : Diisi dengan tempat dan tanggal penandatanganan oleh pihak manajemen yang berwenang.
- Number (19) Fill in with place and date of signing by the authorized management.*
- Nomor (20) : Diisi dengan jabatan pihak manajemen yang berwenang.
- Number (20) Fill in with capacity or designation of the authorized management.*

**BAGIAN IV – DIISI JIKA WAJIB PAJAK LUAR NEGERI MERUPAKAN ORANG PRIBADI**

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

- Nomor (21) : Diisi dengan tempat dan tanggal lahir Wajib Pajak Luar Negeri.
- Number (21) Fill in with place and date of birth of the income recipient.*
- Nomor (22) : Centang kotak yang sesuai berdasarkan fakta dan keadaan.
- Number (22) Check the appropriate box based on facts and circumstances.*
- Nomor (23) : Centang kotak yang sesuai berdasarkan fakta dan keadaan. Wajib Pajak Luar Negeri adalah agen jika Wajib Pajak Luar Negeri bertindak sebagai perantara dan bertindak untuk dan/atau atas nama pihak lain. Wajib Pajak Luar Negeri adalah *nominee* jika Wajib Pajak Luar Negeri secara hukum memiliki suatu harta dan/atau penghasilan untuk kepentingan atau berdasarkan

- amanat pihak yang sebenarnya menjadi pemilik harta dan/atau pihak yang sebenarnya menikmati manfaat atas penghasilan.
- Number (23) Check the appropriate box based on facts and circumstances. The income recipient is an agent if he acts as an intermediary or acts for and/or on behalf of other party. The income recipient is a nominee if he is the legal owner of assets and/or income for the interest of or based on a mandate from a party that actually owns such assets and/or enjoys the benefit of such income.*
- Nomor (24) : Centang kotak yang sesuai berdasarkan fakta dan keadaan.  
*Number (24) Check the appropriate box based on facts and circumstances.*
- Nomor (25) : Diisi dengan nama negara/yurisdiksi di mana Wajib Pajak Luar Negeri biasa tinggal.  
*Number (25) Fill in with name of country/jurisdiction where the income recipient ordinarily resides.*
- Nomor (26) : Centang kotak yang sesuai berdasarkan fakta dan keadaan. Jika Wajib Pajak Luar Negeri pernah tinggal di Indonesia, diisi juga tanggal Wajib Pajak Luar Negeri tinggal di Indonesia dan alamat tempat tinggalnya di Indonesia.  
*Number (26) Check the appropriate box based on facts and circumstances. If the income recipient has ever resided in Indonesia, fill in also with the period when he resides in Indonesia and the address where he resides in Indonesia.*
- Nomor (27) : Centang kotak yang sesuai berdasarkan fakta dan keadaan. Jika Wajib Pajak Luar Negeri pernah tinggal di Indonesia, diisi juga tanggal Wajib Pajak Luar Negeri tinggal di Indonesia dan alamat tempat tinggalnya di Indonesia.  
*Number (27) Check the appropriate box based on facts and circumstances. If the income recipient has an office or any other place of business in Indonesia, fill in also with the address of such office or place of business in Indonesia.*

**BAGIAN V – DIISI JIKA WAJIB PAJAK LUAR NEGERI BUKAN ORANG PRIBADI**  
**PART V – TO BE COMPLETED IF THE INCOME RECIPIENT IS A NON-INDIVIDUAL**

- Nomor (28) : Diisi dengan nama negara/yurisdiksi di mana Wajib Pajak Luar Negeri terdaftar atau didirikan.  
*Number (28) Fill in with name of country/jurisdiction where the income recipient is registered or incorporated.*
- Nomor (29) : Diisi dengan nama negara/yurisdiksi di mana Wajib Pajak Luar Negeri dikendalikan atau manajemen Wajib Pajak Luar Negeri berada.  
*Number (29) Fill in with name of country/jurisdiction where the income recipient is controlled or its management is situated.*
- Nomor (30) : Diisi dengan nama negara/yurisdiksi di mana kantor pusat Wajib Pajak Luar Negeri berada.  
*Number (30) Fill in with name of country/jurisdiction where head office of the income recipient is located.*
- Nomor (31) : Diisi dengan alamat cabang, kantor, atau tempat usaha lain Wajib Pajak Luar Negeri di Indonesia (jika ada).  
*Number (31) Fill in with address of branch, office, or other place of business in Indonesia of the income recipient (if any).*
- Nomor (32)–(43) : Centang kotak yang sesuai berdasarkan fakta dan keadaan.  
*Number (32)–(43) Check the appropriate box based on facts and circumstances.*

BAGIAN VI – PERNYATAAN OLEH WAJIB PAJAK LUAR NEGERI  
*PART VI – DECLARATION BY THE INCOME RECIPIENT*

Nomor (44)–(45) : Centang kotak yang sesuai berdasarkan fakta dan keadaan.

*Number (44)–(45) Check the appropriate box based on facts and circumstances.*

Nomor (46) : Diisi dengan tanda tangan Wajib Pajak Luar Negeri atau orang yang berwenang untuk menandatangani untuk Wajib Pajak Luar Negeri.

*Number (46) Fill in with signature of the income recipient or individual authorized to sign for the income recipient.*

Nomor (47) : Diisi dengan tempat dan tanggal penandatanganan.

*Number (47) Fill in with place and date of signing.*

Nomor (48) : Diisi dengan jabatan penanda tangan.

*Number (48) Fill in with capacity or designation of the signatory.*