



SUMBAWA TIMUR MINING

To : Supplier International who sends invoices to PT Sumbawa Timur Mining
Date : 20 April 2024
From : Luhut Pakpahan, Finance Manager – PT Sumbawa Timur Mining
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:

Table with columns: No, Document, Barang/Goods (Local, National, International Tax Treaty, Non Tax Treaty), Service (Local, National, International Tax Treaty, Non Tax Treaty). Rows include Required Document (Invoices, VAT/WHT, Delivery Note, PO, Goods/Services Receipt Note, Summary of Contract Expenditure, Confirmation Sheet, COD/COR & DGT) and Additional Document (Tax Exemption Decree, Third party invoices, Handover Sheet, Time Sheet, Other Documents).

*Bagi Vendor/Supplier Non PKP, harap melampirkan Surat Keterangan Non PKP

*For non-PKP vendors/suppliers, please attach a non PKP certificate

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 supplier fails to provide these documents, the invoice will be subject to a 20% withholding tax (PPh 26) in accordance with Indonesian tax regulations.



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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,

Luhut M. Pakpahan
Finance Manager



**CERTIFICATE OF DOMICILE OF NON RESIDENT
FOR INDONESIA WITHHOLDING TAX**

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 concluded Double Taxation Convention (DTC) with Indonesia
2. For person who is:
 - a banking institution, or
 - a pension fund,**Completes 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/custodian.

PART I	INCOME RECIPIENT
Tax ID Number	: _____ (Tax File 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
<p>For the purpose of tax relief, it is hereby confirmed that the taxpayer mentioned in Part I is a resident in _____ <u>Australia</u> _____ (7) for the period _____ (9) to _____ (11) within the meaning of the Double Taxation Convention in accordance with Double Taxation Convention concluded between Indonesia and _____ <u>Australia</u> _____ (12)</p> <div style="text-align: center; margin: 20px 0;"> <p><i>Official Stamp (if any)</i></p> </div> <p>_____ Name and Signature of the Competent Authority or his authorized representative or authorized tax office</p> <p>_____ Capacity/designation of signatory</p> <p>_____ Place, date (mm/dd/yy)</p> <p>Office address : _____ (16)</p>	
PART III	DECLARATION BY THE INCOME RECIPIENT (BANKING INSTITUTION AND PENSION FUND)
<p>I declared that:</p> <ol style="list-style-type: none"> 1. This company is not an Indonesian resident taxpayer; 2. This company a resident of _____ (17) for income tax purposes within the meaning of DTC of both countries; 3. the purposes of the transaction is not to obtain the benefit under the convention directly or indirectly that is contrary to the object and purpose of the DTC; 4. in relation with the earned income, this company is not acting as an agent, nominee or conduit; 5. the beneficial owner is not an Indonesia resident taxpayer and/or not a resident taxpayer of the country other than mentioned in Part I; and 6. I have examined the information stated on this form and to the best knowledge and belief it is true, correct and complete. <p>_____ Signature of the income recipient or individual authorized to sign for the income recipient</p> <p>_____ Place, date (mm/dd/yy)</p> <p>_____ Capacity in which acting</p>	
<p>This form is available and may be downloaded at this website: http://www.pajak.go.id</p>	

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

1. Place and Date of Birth (mm/dd/yyyy) : _____ / _____ / _____ (21)
2. The purposes of the transaction is to directly or indirectly obtain the benefit under the convention that is contrary to the object and purpose of the DTC 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. In what country do you ordinarily reside? _____ (25)
6. Have you ever been resided in Indonesia? Yes No (26)
If so, in what period? _____ / _____ / _____ to _____ / _____ / _____
- Please provide the address : _____
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 of registration/incorporation : _____ (28)
2. Which country does the place of management or control reside? _____ (29)
3. Address of Head Office : _____ (30)
4. Address of branches, offices, or other place of business in Indonesia (if any) : _____ (31)
5. The entity has relevant economic substance either in the entity's establishment or the execution of its transaction. Yes No (32)
6. The entity has the same legal form and economic substance either in the entity's establishment or the execution of its transaction. Yes No (33)
7. The entity has its own management to conduct the business and such management has an independent discretion. Yes No (34)
8. The entity has sufficient assets to conduct business other than the assets generating income from Indonesia. Yes No (35)
9. The entity has sufficient and qualified personel to conduct the business. Yes No (36)
10. The entity has business activity other than receiving dividend, interest, royalty sourced from Indonesia. Yes No (37)
11. The purposes of the transaction is to directly or indirectly obtain the benefit under the convention that is contrary to the object and purpose of the DTC Yes No (38)

PART VI**TO BE COMPLETED IF THE INCOME RECIPIENT IS NON INDIVIDUAL AND THE INCOME EARNED IS/ARE DIVIDEND, INTEREST, AND/OR ROYALTY**

1. The entity is acting as an agent, nominee or conduit Yes No (39)
2. The entity has controlling rights or disposal rights on the income or the assets or rights that generate the income Yes No (40)
3. No more than 50 per cent of the entity's income is used to satisfy claims by other persons. Yes No (41)
4. The Entity bear the risk on its own asset, capital, or the liability Yes No (42)
5. The entity has contract/s which obliges the entity to transfer the income received to resident of third party Yes No (43)

PART VII**DECLARATION BY THE INCOME RECIPIENT**

I declared 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 declared that

I am not an Indonesia resident taxpayer, will not be an Indonesian resident taxpayer during the period mentioned in part II. (44)

This company is not an Indonesian resident taxpayer and/or not a resident taxpayer of the country other than mentioned in Part I. (45)

(46)
Signature of the income recipient or individual authorized to sign for the income recipient

(47)
Place, date (mm/dd/yy)

(48)
Capacity in which acting

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