

Important Legal Information

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Frequently Asked Questions

Q What is the DTC tax relief opportunity for Indonesian issues?

A The Elective Dividend Service (EDS/TaxReliefSM) program for Indonesia is open to Participants acting on behalf of U.S. beneficial owners and non-U.S. beneficial owners.

Q What is the statutory withholding rate for Indonesia-sourced dividend income?

A The statutory withholding rate for Indonesia-sourced dividend income is 20%.

Q What are the withholding rates and who is eligible for withholding relief?

A

Indonesia Withholding Rate	Eligible Beneficial Owners	Type of Relief	Required Documentation ¹
20%	Denmark, Philippines residents, and non-treaty countries	No relief	None
10%, 12%, and 15%	Certain treaty countries (please review list in the relevant Important Notice)	Relief at source	Please review the relevant Important Notice for documentation requirements.

¹ Refer to the relevant Important Notice to establish whether additional documentation is required.

Q If an Indonesian company pays multiple dividends a year, can the same documentation be used?

A Certain forms may be submitted once per year as long as it is submitted to the same custodian, please review the relevant important notice for details.

Q Can the Participant complete the required Certificate of Domicile forms (forms DGT 1 and DGT 2) on behalf of a beneficial owner?

A No, the beneficial owner must complete and sign all relevant documentation.

Q If the Participant fails to make an EDS election in time, can the Participant still get treaty benefits?

A Yes, the Participant can still get treaty benefits through a quick refund process and should contact the ADR bank and/or their appointed Tax Certification Agent (“TCA”) for additional information regarding the quick refund filing process.

- Q Are there documentation requirements for qualifying beneficial owners to obtain withholding relief through DTC?**
- A** Beneficial owners claiming a reduced rate of withholding tax are required to provide supporting documentation to demonstrate their entitlement. DTC Participants electing a reduced rate of withholding tax on behalf of any such beneficial owners must provide the required documentation listed in the Important Notice to the issuer's TCA or Depository Bank in order to demonstrate eligibility for the requested withholding relief.
- Q If a Participant misses the EDS election date or the quick refund process, or has customers that did not provide the required documentation by the document submission deadline, can an affected beneficial owner file a reclaim through a long form process?**
- A** No, a long form process is not available at this time in the marketplace.

For further inquiries, please contact
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