

Indonesia

A. Progress in the implementation of the minimum standard

Indonesia has 70 tax agreements in force as reported in its response to the Peer Review questionnaire. Thirty-one of those agreements comply with the minimum standard.

Indonesia signed the MLI in 2017 and deposited its instrument of ratification on 28 April 2020. The MLI entered into force for Indonesia on 1 August 2020. On 27 November 2023, Indonesia made an additional notification to expand its list of agreements to be covered under the MLI. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Indonesia reserved the right to delay the entry into effect of the provisions of the MLI until Indonesia has completed its internal procedures for this purpose with respect to each of its listed agreements.⁷² Indonesia notified that it completed its internal procedures for the entry into effect of the MLI with respect to its agreements with Australia, Belgium, Canada, Denmark, Finland, France, India, Japan, Korea, Luxembourg, Netherlands, New Zealand, Poland, Portugal, Qatar, the Russian Federation, Serbia, Singapore, the Slovak Republic, Sweden, the United Arab Emirates and the United Kingdom on 26 November 2020, with respect to its agreements with Croatia, Egypt, Hungary, Malaysia and Pakistan on 21 October 2021, with respect to its agreements with China (People's Republic of), Hong Kong (China), the Seychelles, Thailand, Romania and Spain on 10 November 2022, and with respect to its agreements with Bulgaria, Mexico, South Africa and Viet Nam on 27 November 2023.

Indonesia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁷³

B. Conclusion

Indonesia has given effect to its plan for the implementation of the minimum standard in its agreements with Belarus, Jordan, Mongolia, Morocco, Papua New Guinea, Sri Lanka, Tunisia and Ukraine. Indonesia made an additional notification in November 2023 to expand its list of agreements to be covered under the MLI to include those agreements.

Summary of the jurisdiction response – Indonesia

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Armenia	No	Yes MLI	PPT
2	Australia	Yes MLI		PPT
3	Austria	No	No	
4	Belarus	No	No	
5	Belgium	Yes MLI		PPT
6	Brunei Darussalam	No	No	PPT
7	Bulgaria	No	Yes MLI	PPT

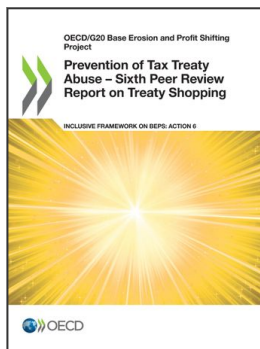
⁷² The reservation was made under Article 35(7)(a) of the MLI.

⁷³ For its agreements listed under the MLI, Indonesia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

8	Canada	Yes MLI		
9	China (People's Republic of)	Yes MLI		PPT
10	Croatia	Yes MLI		PPT
11	Czechia	No	No	PPT
12	Denmark	Yes MLI		PPT
13	Egypt	Yes MLI		PPT
14	Finland	Yes MLI		PPT
15	France	Yes MLI		PPT
16	Germany	No	No	
17	Hong Kong (China)	Yes MLI		PPT
18	Hungary	Yes MLI		PPT
19	India	Yes MLI		PPT
20	Italy	No	Yes MLI	PPT
21	Japan	Yes MLI		PPT
22	Jordan	No	Yes MLI	PPT
23	Korea	Yes MLI		PPT
24	Kuwait	No	No	
25	Lao People's Democratic Republic*	No	No	PPT
26	Luxembourg	Yes MLI		PPT
27	Malaysia	Yes MLI		PPT
28	Mexico	No	Yes MLI	PPT
29	Mongolia	No		PPT
30	Morocco	No		PPT
31	Netherlands	Yes MLI		PPT
32	New Zealand	Yes MLI		PPT
33	Norway	No	No	PPT
34	Pakistan	Yes MLI		PPT
35	Papua New Guinea	No	Yes MLI	PPT
36	Philippines	No	No	PPT
37	Poland	Yes MLI		PPT
38	Portugal	Yes MLI		PPT
39	Qatar	Yes MLI		PPT
40	Romania	No	Yes MLI	PPT
41	Russia	Yes MLI		PPT
42	Serbia	Yes MLI		PPT
43	Seychelles	Yes MLI		PPT
44	Singapore	Yes other		PPT
45	Slovak Republic	Yes MLI		PPT
46	South Africa	No	Yes MLI	PPT
47	Spain	Yes MLI		PPT
48	Sri Lanka	No	No	
49	Sweden	No	Yes MLI	PPT
50	Switzerland	No	No	PPT
51	Thailand	Yes MLI		PPT
52	Türkiye	No	Yes MLI	PPT
53	Tunisia	No	Yes MLI	PPT
54	Ukraine	No	Yes MLI	PPT
55	United Arab Emirates	Yes other		PPT
56	United Kingdom	Yes MLI		PPT
57	United States	No	No	
58	Viet Nam	No	Yes MLI	PPT

Other agreements

	1.Treaty partners	2. Inclusive Framework member
1	Algeria*	No
2	Bangladesh*	No
3	Cambodia*	No
4	Chinese Taipei*	No
5	Democratic People's Republic of Korea*	No
6	Iran*	No
7	Sudan*	No
8	Suriname*	No
9	Syrian Arab Republic*	No
10	Tajikistan*	No
11	Uzbekistan	Yes
12	Venezuela*	No



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