

# Indonesia

## A. Progress in the implementation of the minimum standard

Indonesia has 68 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Indonesia signed the MLI in 2017, listing 47 tax agreements.<sup>72</sup>

Indonesia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>73</sup>

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

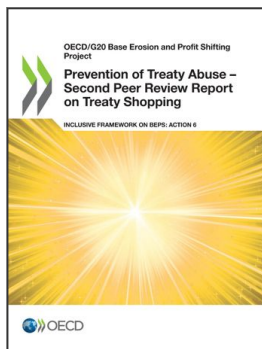
## B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Indonesia.

## Summary of the jurisdiction response – Indonesia

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Algeria*	No	N/A	No	N/A	
2	Armenia	No	N/A	Yes	N/A	
3	Australia	No	N/A	Yes	N/A	
4	Austria	No	N/A	No	N/A	
5	Bangladesh*	No	N/A	No	N/A	
6	Belarus*	No	N/A	No	N/A	
7	Belgium	No	N/A	Yes	N/A	
8	Brunei Darussalam	No	N/A	Yes	N/A	Brunei Darussalam is not signatory to the MLI
9	Bulgaria	No	N/A	Yes	N/A	
10	Canada	No	N/A	Yes	N/A	
11	China (People's Republic of)	No	N/A	Yes	N/A	
12	Chinese Taipei*	No	N/A	No	N/A	
13	Croatia	No	N/A	Yes	N/A	
14	Czech Republic	No	N/A	Yes	N/A	
15	Democratic People's Republic of Korea*	No	N/A	No	N/A	
16	Denmark	No	N/A	Yes	N/A	
17	Egypt	No	N/A	Yes	N/A	
18	Finland	No	N/A	Yes	N/A	
19	France	No	N/A	Yes	N/A	
20	Germany	No	N/A	No	N/A	
21	Hong Kong (China)	No	N/A	Yes	N/A	
22	Hungary	No	N/A	Yes	N/A	

23	India	No	N/A	Yes	N/A	
24	Iran*	No	N/A	No	N/A	
25	Italy	No	N/A	Yes	N/A	
26	Japan	No	N/A	Yes	N/A	
27	Jordan*	No	N/A	No	N/A	
28	Korea	No	N/A	Yes	N/A	
29	Kuwait*	No	N/A	No	N/A	
30	Lao People's Democratic Republic*	No	N/A	Yes	N/A	Lao People's Democratic Republic* is not signatory to the MLI
31	Luxembourg	No	N/A	Yes	N/A	
32	Malaysia	No	N/A	Yes	N/A	
33	Mexico	No	N/A	Yes	N/A	
34	Mongolia	No	N/A	No	N/A	
35	Morocco	No	N/A	No	N/A	
36	Netherlands	No	N/A	Yes	N/A	
37	New Zealand	No	N/A	Yes	N/A	
38	Norway	No	N/A	Yes	N/A	Norway has not listed Indonesia
39	Pakistan	No	N/A	Yes	N/A	
40	Papua New Guinea	No	N/A	No	N/A	
41	Philippines*	No	N/A	Yes	N/A	Philippines* is not signatory to the MLI
42	Poland	No	N/A	Yes	N/A	
43	Portugal	No	N/A	Yes	N/A	
44	Qatar	No	N/A	Yes	N/A	
45	Romania	No	N/A	Yes	N/A	
46	Russia	No	N/A	Yes	N/A	
47	Saudi Arabia	No	N/A	No	N/A	
48	Seychelles	No	N/A	Yes	N/A	
49	Singapore	No	N/A	Yes	N/A	
50	Slovak Republic	No	N/A	Yes	N/A	
51	South Africa	No	N/A	Yes	N/A	
52	Spain	No	N/A	Yes	N/A	
53	Sri Lanka	No	N/A	No	N/A	
54	Sudan*	No	N/A	No	N/A	
55	Suriname*	No	N/A	No	N/A	
56	Sweden	No	N/A	Yes	N/A	
57	Switzerland	No	N/A	Yes	N/A	Switzerland has not listed Indonesia
58	Syrian Arab Republic*	No	N/A	No	N/A	
59	Thailand	No	N/A	Yes	N/A	Thailand is not signatory to the MLI
60	Tunisia	No	N/A	No	N/A	
61	Turkey	No	N/A	Yes	N/A	
62	Ukraine	No	N/A	No	N/A	
63	United Arab Emirates	No	N/A	Yes	N/A	
64	United Kingdom	No	N/A	Yes	N/A	
65	United States	No	N/A	Yes	N/A	United States is not signatory to the MLI
66	Uzbekistan*	No	N/A	No	N/A	
67	Venezuela*	No	N/A	No	N/A	
68	Viet Nam	No	N/A	Yes	N/A	Viet Nam is not signatory to the MLI



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