

# Indonesia

## Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 January 2016

Consolidated group revenue threshold: IDR 11 trillion

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: Yes

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2017/2018

## Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	None.
Exchange of information framework	None.
Appropriate use	None.

## The domestic legal and administrative framework

Indonesia confirms that its rules have not changed and continue to be applied effectively. Indonesia continues to meet all terms of reference.<sup>1 2</sup>

## The exchange of information framework

Indonesia confirms that its rules have not changed and continue to be applied effectively. Indonesia continues to meet all terms of reference.

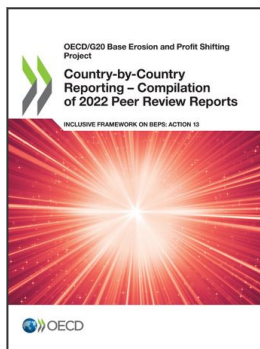
## Appropriate use of CbC reports

Indonesia confirms that its rules have not changed and continue to be applied effectively. Indonesia continues to meet all terms of reference.

## Notes

<sup>1</sup> Indonesia's 2017/2018 peer review included a monitoring point in relation to the local filing in case of "systemic failure". This monitoring point remains in place.

<sup>2</sup> Indonesia's 2017/2018 peer review included a monitoring point in relation to one of the conditions to deactivate the local filing obligation in case of surrogate filing. This monitoring point remains in place.



From:

## Country-by-Country Reporting – Compilation of 2022 Peer Review Reports

Inclusive Framework on BEPS: Action 13

Access the complete publication at:

<https://doi.org/10.1787/5ea2ba65-en>

### Please cite this chapter as:

OECD (2022), “Indonesia”, in *Country-by-Country Reporting – Compilation of 2022 Peer Review Reports: Inclusive Framework on BEPS: Action 13*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/71d977ea-en>

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