

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. Twenty-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. 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.⁹⁴ 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, and with respect to its agreements with Croatia, Egypt, Hungary, Malaysia and Pakistan on 21 October 2021.

Indonesia has not listed its agreements with, Austria, Belarus, Germany, Jordan, Mongolia, Morocco, Papua New Guinea, Sri Lanka, Tunisia and Ukraine under the MLI. These agreements will therefore not, at this stage, be modified by the MLI. Jordan, Morocco, Tunisia, Papua New Guinea and Ukraine have listed their agreements with Indonesia under the MLI. Indonesia indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreement with Austria and Germany. Indonesia indicated in its response to the Peer Review questionnaire that the agreements with Mongolia, Morocco, Papua New Guinea, Sri Lanka, Tunisia and Ukraine do not give rise to material treaty-shopping concerns for Indonesia.

Indonesia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁹⁵

B. Conclusion

Jordan, Morocco, Tunisia, Papua New Guinea and Ukraine have listed their agreements with Indonesia under the MLI, which amount to requests to implement the minimum standard.

Indonesia has developed a 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 indicated in its response to the Peer Review questionnaire that it intends to expand its list of agreements to be covered under the MLI to include those agreements.

⁹⁴ The reservation was made under Article 35(7)(a) of the MLI.

⁹⁵ 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).

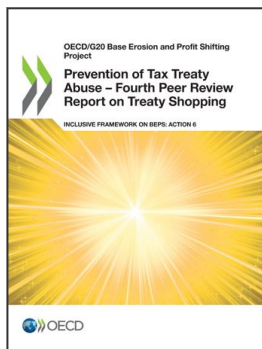
Summary of the jurisdiction response - Indonesia

	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	Belgium	Yes MLI		PPT
5	Brunei Darussalam	No	No	PPT
6	Bulgaria	No	Yes MLI	PPT
7	Canada	Yes MLI		
8	China (People's Republic of)	No	Yes MLI	PPT
9	Croatia	No	Yes MLI	PPT
10	Czech Republic	No	No	PPT
11	Denmark	Yes MLI		PPT
12	Egypt	No	Yes MLI	PPT
13	Finland	Yes MLI		PPT
14	France	Yes MLI		PPT
15	Hong Kong (China)	No	Yes MLI	PPT
16	Hungary	No	Yes MLI	PPT
17	Germany	No	No	
18	India	Yes MLI		PPT
19	Italy	No	Yes MLI	PPT
20	Japan	Yes MLI		PPT
21	Korea	Yes MLI		PPT
22	Lao People's Democratic Republic*	No	No	PPT
23	Luxembourg	Yes MLI		PPT
24	Malaysia	No	Yes MLI	PPT
25	Mexico	No	Yes MLI	PPT
26	Netherlands	Yes MLI		PPT
27	New Zealand	Yes MLI		PPT
28	Norway	No	No	PPT
29	Pakistan	No	Yes MLI	PPT
30	Philippines*	No	No	PPT
31	Poland	Yes MLI		PPT
32	Portugal	Yes MLI		PPT
33	Qatar	Yes MLI		PPT
34	Romania	No	Yes MLI	PPT
35	Russian Federation	Yes MLI		PPT
36	Serbia	Yes MLI		PPT
37	Seychelles	No	Yes MLI	PPT
38	Singapore	Yes MLI		PPT
39	Slovak Republic	Yes MLI		PPT
40	South Africa	No	Yes MLI	PPT
41	Spain	No	Yes MLI	PPT
42	Sweden	Yes MLI		PPT
43	Switzerland	No	No	PPT
44	Thailand	No	No	PPT
45	Turkey	No	Yes MLI	PPT
46	United Arab Emirates	Yes MLI		PPT
47	United Kingdom	Yes MLI		PPT
48	United States	No	No	PPT

49	Viet Nam	No	No	PPT
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Other agreements

	1.Treaty partners	2. Inclusive Framework member
1	Algeria*	No
2	Bangladesh*	No
3	Belarus	Yes
4	Cambodia*	No
5	Chinese Taipei*	No
6	Democratic People's Republic of Korea*	No
7	Iran*	No
8	Jordan	Yes
9	Kuwait*	No
10	Mongolia	Yes
11	Morocco	Yes
12	Papua New Guinea	Yes
13	Sri Lanka	Yes
14	Sudan*	No
15	Suriname	No
16	Syrian Arab Republic*	No
17	Tajikistan*	No
18	Tunisia	Yes
19	Ukraine	Yes
20	Uzbekistan*	No
21	Venezuela*	No



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