

Indonesia

A. Progress in the implementation of the minimum standard

Indonesia has 69 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Indonesia signed the MLI in 2017 and deposited its instrument of ratification on 28 April 2020. The MLI will enter into force for Indonesia on 1 August 2020. Indonesia has not listed its agreements with Austria, Germany, Jordan, Mongolia, Morocco, Papua New Guinea, Sri Lanka, Tunisia and Ukraine. 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 has made a reservation under the MLI that delays its entry into effect after completing its internal procedures for this purpose for each of its listed agreements.⁶⁷ Indonesia had 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, the 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.

Indonesia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁶⁸

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

As mentioned above, Indonesia has not listed its agreements with Austria, Germany, Jordan, Mongolia, Morocco, Papua New Guinea, Sri Lanka, Tunisia and Ukraine under the MLI. Listing the agreements under the MLI or entering into bilateral renegotiations to implement the minimum standard would ensure that the minimum standard could be implemented in those non-covered agreements.

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	

⁶⁷ The reservation was made under Article 35(7)(a) of the MLI.

⁶⁸ 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	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	Czech Republic has not listed Indonesia
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	Serbia	No	N/A	Yes	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	Tajikistan*	No	N/A	No	N/A	
60	Thailand	No	N/A	Yes	N/A	Thailand is not signatory to the MLI
61	Tunisia	No	N/A	No	N/A	
62	Turkey	No	N/A	Yes	N/A	
63	Ukraine	No	N/A	No	N/A	
64	United Arab Emirates	No	N/A	Yes	N/A	
65	United Kingdom	No	N/A	Yes	N/A	
66	United States	No	N/A	Yes	N/A	United States is not signatory to the MLI
67	Uzbekistan*	No	N/A	No	N/A	
68	Venezuela*	No	N/A	No	N/A	
69	Viet Nam	No	N/A	Yes	N/A	Viet Nam is not signatory to the MLI



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