

## **The Republic of Indonesia**

### **Status of List of Reservations and Notifications at the Time of Signature**

#### ***For jurisdictions providing a provisional list:***

This document contains a provisional list of expected reservations and notifications to be made by the Republic of Indonesia pursuant to Articles 28(7) and 29(4) of the Convention.

## Article 2 – Interpretation of Terms

### **Notification - Agreements Covered by the Convention**

Pursuant to Article 2(1)(a)(ii) of the Convention, the Republic of Indonesia wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1.	Agreement between the Government of the Republic of Indonesia and the Government of Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Australia	Original	22-04-1992	14-12-1992
2.	Agreement between the Government of the Republic of Indonesia and the Government of Brunei Darussalam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Brunei Darussalam	Original	27-02-2000	7-11-2001
3.	Convention between the Republic of Indonesia and Canada for Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respects to Taxes on Income and on Capital	Canada	Original	16-01-1979	23-12-1980
			Amending	01-04-1998	31-12-1998
4.	Agreement between the Government of the Republic of Indonesia and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	China (People's Republic of)	Original	07-11-2001	25-08-2003
			Amending	26-03-2015	16-03-2016

5.	Convention between the Government of the Republic of Indonesia and the Government of the French Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion on Income and Capital	France	Original	14-09-1979	13-03-1981
6.	Agreement between the Government of the Republic of Indonesia and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Hong Kong (China)	Original	23-03-2010	28-03-2012
7.	Agreement between the Government of the Republic of Indonesia and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income with Protocol	India	Original	27-07-2012	5-02-2016
8.	Agreement between the Government of the Republic of Indonesia and the Government of Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Japan	Original	03-03-1982	31-12-1982
9.	Agreement between the Government of the Republic of Indonesia and the Government of the Lao People's Democratic Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Lao PDR	Original	08-09-2011	11-10-2016
10.	Agreement between the Republic of Indonesia and the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Luxembourg	Original	14-01-1993	10-03-1994
11.	Agreement between the Government of the Republic of Indonesia and the Government of	Malaysia	Original	12-09-1991	11-08-1992

	Malaysia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income		Amending	12-01-2006	01-7-2010
12.	Agreement between the Government of the Republic of Indonesia and the Government of the Kingdom of Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Netherlands	Original	29-01-2002	31-12-2003
			Amending	30-07-2015	NA
13.	Agreement between the Government of the Republic of Indonesia and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Protocol	New Zealand	Original	25-03-1987	24-06-1988
14.	Agreement between the Government of the Republic of Indonesia and the Government of the Republic of the Philippines for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Philippines	Original	18-06-1981	19-04-1982
			Amending	21-09-1993	NA
15.	Agreement between the Republic of Indonesia and the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Singapore	Original	08-05-1990	25-01-1991
16.	Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Seychelles for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Seychelles	Original	27-09-1999	16-05-2000
17.	Agreement between the Republic of Indonesia and the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Protocol	South Korea	Original	10-11-1988	3-5-1989
18.	Agreement between the Republic of Indonesia and the Swiss Confederation for the Avoidance of Double Taxation with Respect to Taxes on Income	Switzerland	Original	29-08-1988	24-10-1989
			Amending	08-02-2007	20-03-2009

19.	Agreement between the Government of the Republic of Indonesia and the Government of the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Thailand	Original	15-06-2001	23-10-2003
20.	Agreement between the Government of the Republic of Indonesia and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital	United Kingdom	Original	05-04-1993	14-4-1994
21.	Agreement between the Government of the Republic of Indonesia and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	United Arab Emirates	Original	30-11-1995	01-06-1999
22.	Convention between the Government of the Republic of Indonesia and the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	United States of America	Original	11-07-1988	01-02-1991
			Amending	24-07-1996	23-12-1996
23.	Agreement between the Government of the Republic of Indonesia and the Government of the Socialist Republic of Vietnam for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Vietnam	original	22-12-1997	10-02-1999
24.	Agreement between the Republic of Indonesia and the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Belgium	Original	16-09-1997	7-11-2001
25.	Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Croatia for the Avoidance of Double Taxation with respects to Taxes on Income	Croatia	Original	15-02-2002	16-3-2012

26.	Agreement between the Republic of Indonesia and the Republic of Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Finland	Original	15-10-1987	26-1-1989
27.	Agreement between the Government of the Republic of Indonesia and the Government of the Italian Republic for the Avoidance of Double Taxation with Respect to Taxes on Income and the Prevention of Fiscal Evasion	Italy	Original	18-02-1990	2-09-1995
28.	Convention between the Republic of Indonesia and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital	Norway	Original	19-07-1988	07-02-1990
29.	Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Poland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Poland	Original	6-10-1992	25-8-1993
30.	Agreement between the Government of the Republic of Indonesia and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Qatar	Original	30-04-2006	01-01-2008
31.	Agreement between the Government of the Republic of Indonesia and the Government of the Slovak Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Slovakia	Original	12-10-2000	30-01-2001
32.	Agreement between the Government of the Republic of Indonesia and the Government of the Republic of South Africa for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	South Africa	Original	15-07-1997	23-11-1998

33.	Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Turkey	Original	25-02-1997	06-03-2000
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### **Article 3 – Transparent Entities**

#### ***Reservation***

Pursuant to Article 3(5)(a) of the Convention, Indonesia reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.



## Article 4 – Dual Resident Entities

### *Reservation*

Pursuant to Article 4(3)(c) of the Convention, Indonesia reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements that already address cases where a person other than an individual is a resident of more than one Contracting Jurisdiction by denying treaty benefits without requiring the competent authorities of the Contracting Jurisdictions to endeavour to reach mutual agreement on a single Contracting Jurisdiction of residence. The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
33	Turkey	Article 4(3)
22	USA	Article 4(4)

Pursuant to Article 4(3)(e) of the Convention, Indonesia reserves the right to replace the last sentence of Article 4(1) with the following text for the purposes of its Covered Tax Agreements: “In the absence of such agreement, such person shall not be entitled to any relief or exemption from tax provided by the Covered Tax Agreement.”

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 4(4) of the Convention, Indonesia considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 4(4)
2	Brunei Darussalam	Article 4(3)
3	Canada	Article 4(3)
4	China (People’s Republic of)	Article 4(3)
5	French	Article 4(3)
6	Hong Kong (China)	Article 4(3)
7	India	Article 4(3)
8	Japan	Article 4(2)
9	Lao PDR	Article 4(3)
10	Luxembourg	Article 4(3)
11	Malaysia	Article 4(3)
12	Netherlands	Article 4(4)
13	New Zealand	Article 4(3)
14	Philippines	Article 4(3)
15	Singapore	Article 4(3)
16	Seychelles	Article 4(3)
17	South Korea	Article 4(3)
18	Switzerland	Article 4(3)
19	Thailand	Article 4(3)
20	United Kingdom	Article 4(3)
21	United Arab Emirates	Article 4(3)
23	Vietnam	Article 4(3)
24	Belgium	Article 4(3)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
25	Croatia	Article 4(3)
26	Finland	Article 4(3)
27	Italy	Article 4(3)
28	Norway	Article 4(3)
29	Poland	Article 4(3)
30	Qatar	Article 4(3)
31	Slovakia	Article 4(3)
32	South Africa	Article 4(3)

## **Article 5 – Application of Methods for Elimination of Double Taxation**

### ***Reservation***

Pursuant to Article 5(8) of the Convention, the Republic of Indonesia reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

## Article 6 – Purpose of a Covered Tax Agreement

### *Notification of Existing Preamble Language in Listed Agreements*

Pursuant to Article 6(5) of the Convention, Indonesia considers that the following agreement(s) is(are) not within the scope of a reservation under Article 6(4) and contain(s) preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Australia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
2	Brunei Darussalam	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
3	Canada	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
4	China (People's Republic of)	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
5	France	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
6	Hong Kong (China)	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
7	India	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income [and with a view to promoting economic cooperation between the two countries.]
8	Japan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
9	Lao PDR	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
10	Luxembourg	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
11	Malaysia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
12	Netherlands	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
13	New Zealand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
		respect to taxes on income,
14	Philippines	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
15	Singapore	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
16	Seychelles	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
17	South Korea	DESIRING to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
18	Switzerland	DESIRING to conclude an Agreement for the avoidance of double taxation with respect to taxes on income
19	Thailand	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
20	United Kingdom	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
21	United Arab Emirates	desiring to promote and strengthen the economic relation by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
22	United States of America	desiring to conclude a convention for the avoidance of double taxation of income and the prevention of fiscal evasion,
23	Vietnam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	Belgium	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25	Croatia	DESIRING to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
26	Finland	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
27	Italy	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion,
28	Norway	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
29	Poland	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
30	Qatar	DESIRING, to conclude an Agreement for the Avoidance of

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
		Double Taxation and the prevention of fiscal evasion with respect to taxes on income,
31	Slovakia	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
32	South Africa	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income [and to promote and strengthen the economic relations between the two countries,]
33	Turkey	DESIRING to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income

## Article 7 – Prevention of Treaty Abuse

### *Notification of Choice of Optional Provisions*

Pursuant to Article 7(17)(c) of the Convention, the Republic of Indonesia hereby chooses to apply the Simplified Limitation on Benefits Provision pursuant to Article 7(6).

Pursuant to Article 7(17)(a) of the Convention, the Republic of Indonesia considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
6	Hong Kong	Article 10 (7) Article 11 (8) Article 12 (7)
7	India	Article 24(2) through (3)
9	Lao	Article 10 pr. 9 Article 11 pr. 9 Article 12 pr. 7
20	United Kingdom	Article 11 pr. 9 Article 12 pr. 7

Pursuant to Article 7(17)(c) of the Convention, Indonesia considers that the following agreement contains a provision described in Article 7(14). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
22	USA	Article 28 pr. 6 Article 28 pr. 7 Article 28 pr. 8

## Article 8 – Dividend Transfer Transactions

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 8(4) of the Convention, Indonesia considers that the following agreement contains a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
8	Japan	Article 10 (2)a



**Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property**

***Notification of Choice of Optional Provisions***

Pursuant to Article 9(8) of the Convention, Indonesia hereby chooses to apply Article 9(4).

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 9(7) of the Convention, Indonesia considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 13(4)
3	Canada	Article 13(3)
4	China (People's Republic of)	Article 13(4)
5	French	Article 13(1)
6	Hong Kong (China)	Article 13(4)
7	India	Article 13(4)
9	Lao PDR	Article 13(4)
11	Malaysia	Article 13(3)
14	Philippines	Article 13(4)
23	Vietnam	Article 13(4)
25	Croatia	Article 13(4)
26	Finland	Article 13(2)

## **Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions**

### ***Reservation***

Pursuant to Article 10(5)(a) of the Convention, the Republic of Indonesia reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

## Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 11(4) of the Convention, Indonesia considers that the following agreement contains a provision described in Article 11(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
20	United Kingdom	Article 22

## Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 12(5) of the Convention, Indonesia considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5(4)b
2	Brunei Darussalam	Article 5(4)a
3	Canada	Article 5(4)a
4	China (People’s Republic of)	Article 5(5)a
5	France	Article 5(4)a
6	Hong Kong (China)	Article 5(5)a
7	India	Article 5(5)a
8	Japan	Article 5(6)a
9	Lao PDR	Article 5(5)a
10	Luxembourg	Article 5(5)a
11	Malaysia	Article 5(5)a
12	Netherlands	Article 5(5)a
13	New Zealand	Article 5(5)a
14	Philippines	Article 5(5)a
15	Singapore	Article 5(5)a
16	Seychelles	Article 5(5)a
17	South Korea	Article 5(5)a
18	Switzerland	Article 5(4)a
19	Thailand	Article 5(5)a
20	United Kingdom	Article 5(5)a
21	United Arab Emirates	Article 5(5)a
22	United States of America	Article 5(4)a
23	Vietnam	Article 5(5)a
24	Belgium	Article 5(5)a
25	Croatia	Article 5(5)
26	Finland	Article 5(5)a
27	Italy	Article 5(4)a
28	Norway	Article 5(5)a
29	Poland	Article 5(5)a
30	Qatar	Article 5(5)a
31	Slovakia	Article 5(5)a
32	South Africa	Article 5(5)
33	Turkey	Article 5(5)a

Pursuant to Article 12(6) of the Convention, Indonesia considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5(5)
2	Brunei Darussalam	Article 5(6)
3	Canada	Article 5(6)
4	China (People's Republic of)	Article 5(7)
5	France	Article 5(6)
6	Hong Kong (China)	Article 5(6)
7	India	Article 5(7)
8	Japan	Article 5(8)
9	Lao PDR	Article 5(7)
10	Luxembourg	Article 5(7)
11	Malaysia	Article 5(6)
12	Netherlands	Article 5(7)
13	New Zealand	Article 5(6)
14	Philippines	Article 5(6)
15	Singapore	Article 5(7)
16	Seychelles	Article 5(6)
17	South Korea	Article 5(7)
18	Switzerland	Article 5(6)
19	Thailand	Article 5(7)
20	United Kingdom	Article 5(7)
21	United Arab Emirates	Article 5(6)
22	United States of America	Article 5(5)
23	Vietnam	Article 5(7)
24	Belgium	Article 5(6)
25	Croatia	Article 5(6)
26	Finland	Article 5(7)
27	Italy	Article 5(6)
28	Norway	Article 5(7)
29	Poland	Article 5(7)
30	Qatar	Article 5(7)
31	Slovakia	Article 5(6)
32	South Africa	Article 5(6)
33	Turkey	Article 5(6)

## Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

### *Notification of Choice of Optional Provisions*

Pursuant to Article 13(7) of the Convention, Indonesia hereby chooses to apply Option A under Article 13(1).

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 13(7) of the Convention, Indonesia considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5(3)
2	Brunei Darussalam	Article 5(3)
3	Canada	Article 5(3)
4	China (People’s Republic of)	Article 5(4)
5	France	Article 5(3)
6	Hong Kong (China)	Article 5(4)
7	India	Article 5(4)
8	Japan	Article 5(4)
9	Lao PDR	Article 5(4)
10	Luxembourg	Article 5(4)
11	Malaysia	Article 5(3)
12	Netherlands	Article 5(4)
13	New Zealand	Article 5(4)
14	Philippines	Article 5(3)
15	Singapore	Article 5(3)
16	Seychelles	Article 5(4)
17	South Korea	Article 5(4)
18	Switzerland	Article 5(3)
19	Thailand	Article 5(4)
20	United Kingdom	Article 5(4)
21	United Arab Emirates	Article 5(4)
22	United States of America	Article 5(3)
23	Vietnam	Article 5(4)
24	Belgium	Article 5(4)
25	Croatia	Article 5(4)
26	Finland	Article 5(4)
27	Italy	Article 5(3)
28	Norway	Article 5(4)
29	Poland	Article 5(4)
30	Qatar	Article 5(4)
31	Slovakia	Article 5(4)
32	South Africa	Article 5(4)
33	Turkey	Article 5(4)

## Article 14 – Splitting-up of Contracts

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 14(4) of the Convention, Indonesia considers that the following agreements contain a provision described in Article 14(2) that is not subject to a reservation under Article 14(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
16	Netherlands	Article 25
18	Norway	Article 21

## Article 16 – Mutual Agreement Procedure

### *Reservation*

Pursuant to Article 16(5)(a) of the Convention, Indonesia reserves the right for the first sentence of Article 16(1) not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer's objection to be justified.

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 16(6)(b)(i) of the Convention, the Republic of Indonesia considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	Canada	Article 25(1), second sentence
10	Luxembourg	Article 25(1), second sentence
13	New Zealand	Article 24(1), second sentence
14	Philippines	Article 25(1), second sentence
16	Seychelles	Article 25(1), second sentence
18	Switzerland	Article 23(1), second sentence
19	Thailand	Article 25(1), second sentence
21	United Arab Emirates	Article 25(1), second sentence
27	Italy	Article 25(1), second sentence
29	Poland	Article 24(1), second sentence
30	Qatar	Article 25(1), second sentence
32	South Africa	Article 24(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Republic of Indonesia considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.



Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 25(1), second sentence
2	Brunei Darussalam	Article 26(1), second sentence
4	China (People's Republic of)	Article 25(1), second sentence
5	France	Article 26(1), second sentence
6	Hong Kong (China)	Article 24(1), second sentence
7	India	Article 26(1), second sentence
8	Japan	Article 25(1), second sentence
9	Lao PDR	Article 25(1), second sentence
11	Malaysia	Article 24(1), second sentence
12	Netherlands	Article 27(1), second sentence
15	Singapore	Article 25(1), second sentence
17	South Korea	Article 25(1), second sentence
22	United States of America	Article 25(1), second sentence
23	Vietnam	Article 25(1), second sentence
24	Belgium	Article 24(1), second sentence
25	Croatia	Article 24(1), second sentence
26	Finland	Article 24(1), second sentence
28	Norway	Article 26(1), second sentence
31	Slovakia	Article 25(1), second sentence

#### ***Notification of Listed Agreements Not Containing Existing Provisions***

Pursuant to Article 16(6)(c)(ii) of the Convention, the Republic of Indonesia considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
3	Canada
4	China (People's Republic of)
5	France
10	Luxembourg
11	Malaysia
12	Netherlands
13	New Zealand
14	Philippines
16	Seychelles
18	Switzerland
19	Thailand
20	United Kingdom
21	United Arab Emirates
23	Vietnam
24	Belgium
25	Croatia
27	Italy
29	Poland
33	Turkey

Pursuant to Article 16(6)(d)(ii) of the Convention, Indonesia considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
20	United Kingdom
24	Belgium

**Article 17 – Corresponding Adjustments**

***Reservation***

Pursuant to Article 17(3)(b) of the Convention, Indonesia reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements on the basis that in the absence of a provision referred to in Article 17(2) in its Covered Tax Agreement:

- i) it shall make the appropriate adjustment referred to in Article 17(1); or
- ii) its competent authority shall endeavour to resolve the case under the provisions of a Covered Tax Agreement relating to mutual agreement procedure.

## **Article 35 – Entry into Effect**

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 35(3) of the Convention, solely for the purpose of its own application of Article 35(1)(b) and 5(b), the Republic of Indonesia hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”.

### ***Reservation***

Pursuant to Article 35(6) of the Convention, the Republic of Indonesia reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.