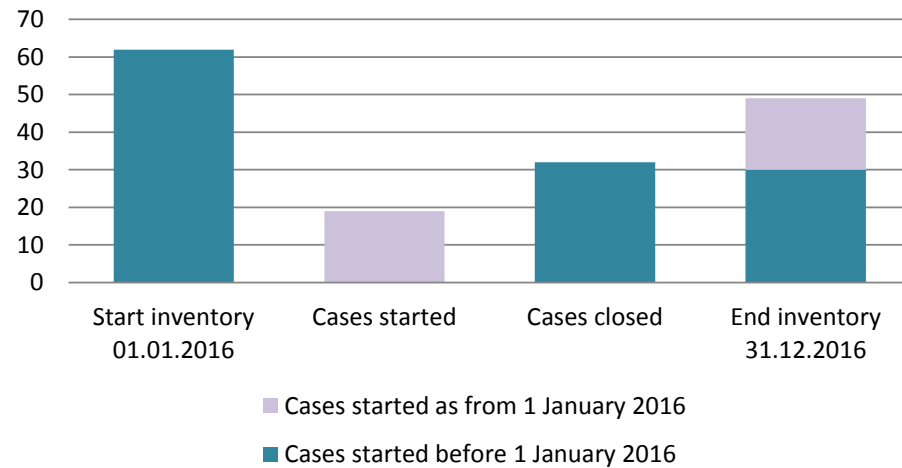


Indonesia

Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	19	0	5	14
Other cases	43	0	27	16

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	9	0	9
Other cases	0	10	0	10

For 2 out of the 9 transfer pricing cases that started during the 2016 reporting period, Indonesia's competent authority was only informed of these cases in 2017 while gathering the 2016 MAP statistics.

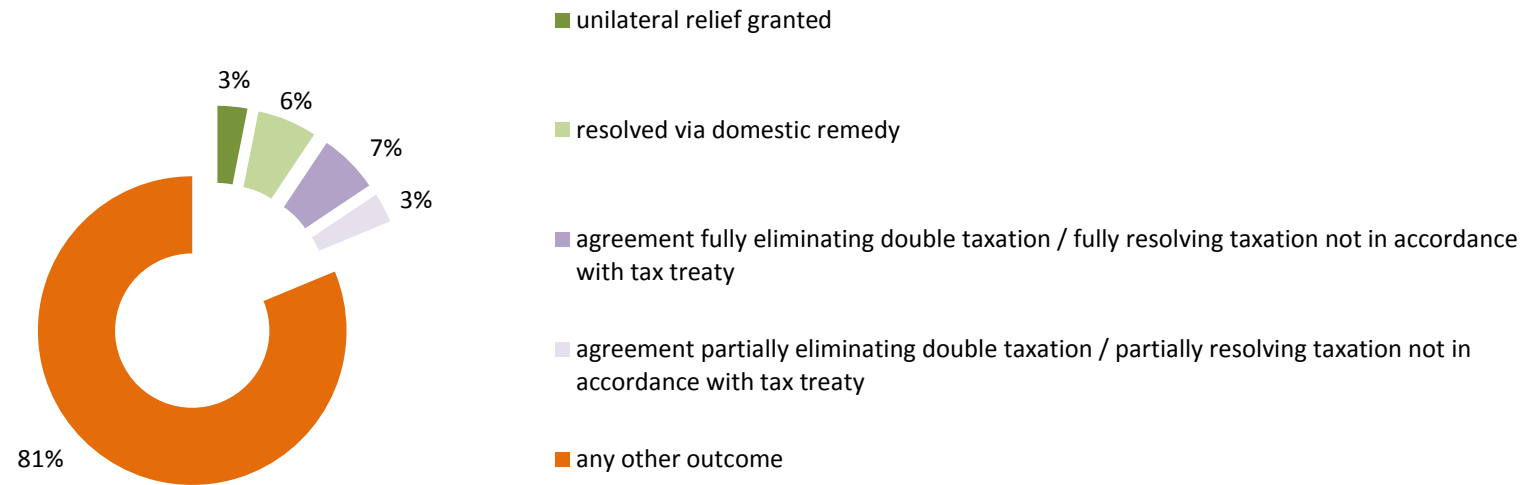
Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	39.98
Other cases	27.90

Note: the average time taken to close MAP cases that started **before 1 January 2016** was computed by applying the following rules: Indonesia used the same rules as the ones applied for cases started as from 1 January 2016 as per the mutual agreement procedure statistics reporting framework.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

MAP Outcomes



Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
Transfer pricing cases (all)	0	0	0	0	2	2	1	0	0	0	5
Cases started before 1 January 2016	0	0	0	0	2	2	1	0	0	0	5
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Other cases (all)	0	0	0	1	0	0	0	0	0	26	27
Cases started before 1 January 2016	0	0	0	1	0	0	0	0	0	26	27
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
All cases	0	0	0	1	2	2	1	0	0	26	32

The cases closed with the outcome “any other outcome” are cases where Indonesia and its treaty partners agreed to close the MAP cases and will obey and enforce any decision issued by a tax court.