

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

INDONESIA

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 21 January 2015 - Or. Engl. (*in force since 1 May 2015*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Income Tax (including capital gains and net wealth that are subject to Income Tax at a rate determined under the Indonesian tax laws).
- . **Article 2, paragraph 1.b.iii.B:** Land and Building Tax (plantation, forestry and mining sectors).
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax and Sales Tax on Luxury Goods.

ANNEX B – Competent Authorities

The Minister of Finance of Indonesia or an authorised representative of the Minister.

ANNEX C – Definition of the word "national" for the purpose of the Convention

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(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>