

Indonesia Dispute Resolution Profile
(Last updated: 23 June 2021)

General Information

- **Indonesia's tax treaties are available at:**
<https://www.pajak.go.id/id/tax-treaty>

- **MAP request should be made to:**
 - a. MAP Application by Tax Resident of Indonesia
 - If the MAP request concerning the action of Directorate General of Taxes that is not in accordance with the provisions in a Double Tax Agreement, the request can be filed to:
Director of International Taxation, Directorate General of Taxes
Jl. Jenderal Gatot Subroto Kav.40-42 Jakarta 12190
Phone +62 21 5250208, Fax +62 21 5732064
email: map@pajak.go.id
 - Other than that, Tax Resident of Indonesia may submit the MAP request to the Tax Office in which the Taxpayer is registered.
 - b. MAP Application by the Competent Authority of the Treaty Partner or by Indonesian Citizen/National
 - MAP Application by the Competent Authority of the Treaty Partner or by Indonesian Citizen/National concerning non-Discriminative Provision can be filled to:
Director of International Taxation, Directorate General of Taxes
Jl. Jenderal Gatot Subroto Kav.40-42 Jakarta 12190
Phone +62 21 5250208, Fax +62 21 5732064
email: map@pajak.go.id

- **APA request should be made to:**
 - a. Tax Resident of Indonesia may file the APA request to the Tax Office in which the Taxpayer is registered.
 - b. Whereas the APA request from the Competent Authority of the Treaty Partner may be filed to:
Director of International Taxation, Directorate General of Taxes
Jl. Jenderal Gatot Subroto Kav.40-42 Jakarta 12190
Phone +62 21 5250208, Fax +62 21 5732064
email: map@pajak.go.id

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
A. Preventing Disputes				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	No	We do not publish MAP agreement publicly, only the corresponding taxpayers could gather the information regarding the mutual agreement reached.	<p>MAP Information & Guidance:</p> <ul style="list-style-type: none"> • Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance Regulation Number 240/PMK.03/2014) • Director-General Regulation Number 16/PJ/2020 • Also available online at https://www.pajak.go.id/id/apa-map <p>APA Information & Guidance:</p> <ul style="list-style-type: none"> • Minister of Finance Regulation Number 22/PMK.03/2020 (which repeals the Minister of Finance Regulation Number 7/PMK.03/2015) • Director-General Regulation Number 17/PJ/2020 • Also available online at https://www.pajak.go.id/id/apa-map#APA
2.	Are bilateral APA programmes implemented? If yes:	Yes	The APA program has been provided under Indonesia's domestic regulations and is currently regulated by the Minister of Finance Regulation Number 22/PMK.03/2020 and Director-General Regulation Number 17/PJ/2020.	<p>APA Information & Guidance:</p> <ul style="list-style-type: none"> • Minister of Finance Regulation Number 22/PMK.03/2020 (which repeals the Minister of Finance Regulation Number 7/PMK.03/2015) • Director-General Regulation Number 17/PJ/2020

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				<ul style="list-style-type: none"> Also available online at https://www.pajak.go.id/id/apa-map#APA
a.	<ul style="list-style-type: none"> Are roll-back of APAs provided for in the bilateral APA programmes? 	Yes	Pursuant to the latest APA regulation issued (i.e., the Ministry of Finance Regulation Number 22/PMK.03/2020), the option for roll-back has been made available under Indonesia's domestic regulation.	APA Information & Guidance: <ul style="list-style-type: none"> Minister of Finance Regulation Number 22/PMK.03/2020 (which repeals the Minister of Finance Regulation Number 7/PMK.03/2015) Director-General Regulation Number 17/PJ/2020 Also available online at https://www.pajak.go.id/id/apa-map
b.	<ul style="list-style-type: none"> Are there specific timeline for the filing of an APA request? 	Yes	Pursuant to the Ministry of Finance Regulation Number 22/PMK.03/2020 regulated that the Tax Resident of Indonesia may file the APA application within 12 (twelve) months to 6 (six) months prior to the starting of the taxable year of the proposed APA Period. In addition, for the APA application initiated by the taxpayer of the treaty partner, the application can be filed by the Competent Authority of the Treaty Partner to DGT before the starting of the proposed APA Period. This is stipulated in the Director-General Regulation Number 17/PJ/2020.	APA Information & Guidance: <ul style="list-style-type: none"> Minister of Finance Regulation Number 22/PMK.03/2020 (which repeals the Minister of Finance Regulation Number 7/PMK.03/2015) Director-General Regulation Number 17/PJ/2020 Also available online at https://www.pajak.go.id/id/apa-map#APA
c.	<ul style="list-style-type: none"> Are rules, guidelines and procedures on how taxpayers can access and use 	Yes	Rules, Guidelines and Procedures of APA are publicly available.	APA Information & Guidance:

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	bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available?			<ul style="list-style-type: none"> • Minister of Finance Regulation Number 22/PMK.03/2020 (which repeals the Minister of Finance Regulation Number 7/PMK.03/2015) • Director-General Regulation Number 17/PJ/2020 • Also available online at https://www.pajak.go.id/id/apa-map#APA
d.	<ul style="list-style-type: none"> • Are there any fees charged to taxpayers for a bilateral APA request? 	No	DGT does not charge any kind of filing nor administrative fees in processing the APA request.	APA Information & Guidance: <ul style="list-style-type: none"> • Minister of Finance Regulation Number 22/PMK.03/2020 (which repeals the Minister of Finance Regulation Number 7/PMK.03/2015) • Director-General Regulation Number 17/PJ/2020 • Also available online at https://www.pajak.go.id/id/apa-map#APA
e.	<ul style="list-style-type: none"> • Are statistics relating to bilateral APAs publicly available? 	Yes	Statistics relating to APAs and MAPs are publicly available.	This can be accessed at https://www.pajak.go.id/id/apa-map
3.	Is training provided to your officials involved in the auditing/examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	We regularly provide training related to: <ol style="list-style-type: none"> 1. Compliance risk management on offshore compliance 2. Transfer Pricing 3. Tax Treaty related issues 4. Other International Taxation issues 	-

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			<p>We also conduct trainings jointly with other international institutions (i.e., OECD and IBFD) covering the abovementioned topics. Such trainings also conducted as part of the Capacity Building program initiated within the multilateral forums (i.e., SGATAR and BRITACOM).</p>	

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4.	Is other information available on preventing tax treaty-related disputes?	No	We have included all relevant information regarding the administrative and technical aspects of the APA and MAP which can be accessed at https://www.pajak.go.id/id/apa-map	APA Information & Guidance: <ul style="list-style-type: none"> • Minister of Finance Regulation Number 22/PMK.03/2020 (which repeals the Minister of Finance Regulation Number 7/PMK.03/2015) • Director-General Regulation Number 17/PJ/2020 • Also available online at https://www.pajak.go.id/id/apa-map#APA

Notes:

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”).
2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

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B. Availability and Access to MAP				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	Transfer pricing case is covered in our MAP program as stipulated in our MAP regulation.	MAP Information & Guidance: <ul style="list-style-type: none"> • Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance Regulation Number 240/PMK.03/2014) • Director-General Regulation Number 16/PJ/2020 • Also available online at https://www.pajak.go.id/id/apa-map#MAP
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	The MAP covers all disputes related to the application of the tax treaty include the anti-abuse provision.	MAP Information & Guidance: <ul style="list-style-type: none"> • Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance Regulation Number 240/PMK.03/2014) • Director-General Regulation Number 16/PJ/2020 Also available online at https://www.pajak.go.id/id/apa-map#MAP
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	The MAP covers disputes related to the application of domestic anti-abuse provision as long as it is covered by tax treaties.	MAP Information & Guidance: <ul style="list-style-type: none"> • Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance

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				Regulation Number 240/PMK.03/2014) • Director-General Regulation Number 16/PJ/2020 Also available online at https://www.pajak.go.id/id/apa-map#MAP
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	N/A	There is no audit settlement mechanism in place in Indonesia	MAP Information & Guidance: • Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance Regulation Number 240/PMK.03/2014) • Director-General Regulation Number 16/PJ/2020 Also available online at https://www.pajak.go.id/id/apa-map#MAP
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes	The MAP covers adjustment requested by other Competent Authority.	MAP Information & Guidance: • Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance Regulation Number 240/PMK.03/2014) • Director-General Regulation Number 16/PJ/2020

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				Also available online at https://www.pajak.go.id/id/apa-map#MAP
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No	All treaty application issues, and treaty disputes are covered in the MAP.	MAP Information & Guidance: <ul style="list-style-type: none"> • Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance Regulation Number 240/PMK.03/2014) • Director-General Regulation Number 16/PJ/2020 Also available online at https://www.pajak.go.id/id/apa-map#MAP
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	The taxpayer could request MAP although it has filed objection and appeal, irrespective of whether such appeal is pending or has been resolved. However, the MAP discussion would be stopped if the decision has been rendered by the tax court.	MAP Information & Guidance: <ul style="list-style-type: none"> • Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance Regulation Number 240/PMK.03/2014) • Director-General Regulation Number 16/PJ/2020 Also available online at https://www.pajak.go.id/id/apa-map#MAP
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under	See detailed explanation	Under the current MAP Regulations in Indonesia, the Taxpayer's access to MAP is available	MAP Information & Guidance:

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	dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?		<p>irrespective of whether a domestic judicial or administrative remedy has been decided. However, it is important to note that, pursuant to Article 5 Section (5) point c of the MoF Reg. No. 49/PMK.03/2019 stipulates that the Competent Authority of Indonesia (DGT) may take disagreement position within a MAP discussion, in the event that the case at issue was also filed for an appeal to the tax court, and the tax court decision has been rendered upon that case.</p> <p>In such a situation, the Competent Authority of DGT is obliged, by the Law, to follow the court's decision and shall not deviate from it in any circumstances. This position will then be informed/proposed to the Competent Authority of the treaty partner within the MAP process to be agreed upon through the MAP. But if the Competent Authority of the treaty partner does not approve that position, then the Competent Authority of DGT shall take the disagreement position in compliance with the tax court's decision, pursuant to the MoF Reg. No. 49/PMK.03/2019.</p> <p>It is because the tax court decision is binding upon the DGT and has a permanent legal force, pursuant to Law number 14 of 2002 on Tax Court.</p>	<ul style="list-style-type: none"> • Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance Regulation Number 240/PMK.03/2014) • Director-General Regulation Number 16/PJ/2020 <p>Also available online at https://www.pajak.go.id/id/apa-map#MAP</p>
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation	Yes	Rules, Guidelines and Procedures of MAP are publicly available.	<p>MAP Information & Guidance:</p> <ul style="list-style-type: none"> • Minister of Finance Regulation Number 49/PMK.03/2019 (which

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	that should be submitted in a taxpayer's request for MAP assistance, publicly available?		It is clarified that although Article 6(3) of its MAP guidance may be termed broadly, Indonesia's competent authority would, in practice, always allow the treaty partner's competent authority to request information, evidence or statements from any member of Indonesia's competent authority through any officially recognised means of communication and that MAP discussions would not be terminated on the grounds that the treaty partner's competent authority has not used the exchange of information provision in the tax treaty or has not directly approached the person responsible for a particular MAP case in its competent authority	repeals the Minister of Finance Regulation Number 240/PMK.03/2014) <ul style="list-style-type: none"> Director-General Regulation Number 16/PJ/2020 Also available online at https://www.pajak.go.id/id/apa-map#MAP
14.	Are there specific timeline for the filing of a MAP request?	Yes	The timeline for filling a MAP request is in accordance with the MAP provision stipulated within the applicable tax treaties. However, if such a timeline is not stipulated therein, then the timeline shall follow the provision stipulated in the MoF Reg. No. 49/PMK.03/2019, that is 3 (three) years since the first notification or action at issue.	MAP Information & Guidance: <ul style="list-style-type: none"> Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance Regulation Number 240/PMK.03/2014) Director-General Regulation Number 16/PJ/2020 Also available online at https://www.pajak.go.id/id/apa-map#MAP
15.	Are guidance on multilateral MAPs publicly available?	No	Indonesia does not have a multilateral MAP programme.	-
16.	Are tax collection procedures suspended during the period a MAP case is pending?	No	MAP request does not suspend the tax collection in Indonesia.	MAP Information & Guidance:

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				<ul style="list-style-type: none"> • Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance Regulation Number 240/PMK.03/2014) • Director-General Regulation Number 16/PJ/2020 <p>Also available online at https://www.pajak.go.id/id/apa-map#MAP</p>
17.	Are there any fees charged to taxpayers for a MAP request?	No	DGT does not charge any kind of filling or administrative fee to all its services and actions, including the processing of the MAP application.	<p>MAP Information & Guidance:</p> <ul style="list-style-type: none"> • Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance Regulation Number 240/PMK.03/2014) • Director-General Regulation Number 16/PJ/2020 <p>Also available online at https://www.pajak.go.id/id/apa-map#MAP</p>
18.	Is there any other information available on availability and access to MAP?	Yes	<p>Rules, Guidelines and Procedures of MAP are publicly available.</p> <p>Article 2(1), (2) and (3) of Regulation No. 16/PJ/2020 makes a differentiation in respect of access to MAP in relation to actions taken by Indonesia as compared to actions taken by Indonesia's treaty partners. In this regard, it is</p>	<p>MAP Information & Guidance:</p> <ul style="list-style-type: none"> • Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance Regulation Number 240/PMK.03/2014)

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			<p>clarified that concerning MAP requests filed by taxpayers in respect of actions of one or both of Indonesia and/or the treaty partner (whether concerning transfer pricing adjustments or other actions) result or will result for the taxpayer in taxation not in accordance with the provisions of the tax treaty, Indonesia's competent authority would grant access to MAP where the conditions specified in the provision concerning access to MAP in the relevant tax treaty (in most cases, equivalent to or based on Article 25(1) of the OECD Model Tax Convention), as interpreted in the Commentary, are met. It is further clarified that any discretion exercised by Indonesia's competent authority pursuant to Article 2(2) and (3) of Regulation No. 16/PJ/2020 in respect of MAP requests filed concerning actions of Indonesia would only be for the determination of whether the objection raised in the MAP request is justified or not.</p> <p>Further, Article 8 of Indonesia's MAP guidance deals with withdrawal of a MAP request and in addition to rules governing how a taxpayer may withdraw a filed MAP request, this provision also grants Indonesia's competent authority the power to withdraw the MAP request during discussions by notifying the concerned taxpayer and the competent authority of the treaty partner. In this regard, it is clarified that Indonesia's competent authority would only allow this provision to be applied by competent authorities for MAP cases</p>	<ul style="list-style-type: none"> • Director-General Regulation Number 16/PJ/2020 <p>Also available online at https://www.pajak.go.id/id/apa-map#MAP</p>

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			that are initiated by the competent authority itself, under the equivalent of Article 25(3) of the OECD Model in the concerned tax treaty, and not for MAP cases arising from a taxpayer request. All MAP requests initiated by the taxpayer may only be withdrawn by the taxpayer itself.	

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
C. Resolution of MAP Cases				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	Yes	<p>The MoF Reg. No. 49/PMK.03/2019 regulates some timelines regarding several administrative steps within the processing of the MAP application. For instance:</p> <ul style="list-style-type: none"> • DGT must notify the taxpayer or the competent authority of the treaty partner, that whether the MAP application can be processed or not, within 1 (one) month since the date of the receipt. If DGT does not send any notification within 1 (one) month, then the MAP application is deemed processable. (Art.4) • If a MAP application can be processed or is deemed processable pursuant to the above notification or situation, the Taxpayer must then submit all the relevant documents, information, or statements within 2 (two) months since the issuance of the said notification or situation. (Art.6) • The MAP discussion can be conducted with the CA of the treaty partner within 24 months since the date of the receipt of the MAP application from the CA of the treaty partner or the delivery date of the MAP application from DGT to the CA of the treaty partner. (Art.5) • DGT must follow up the result of the MAP discussion by issuing decision letter within 1 (one) month since the receipt of the notification from the CA of the treaty partner, or the delivery 	<p>MAP Information & Guidance:</p> <ul style="list-style-type: none"> • Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance Regulation Number 240/PMK.03/2014) • Director-General Regulation Number 16/PJ/2020 <p>Also available online at https://www.pajak.go.id/id/apa-map#MAP</p>

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			<p>date of the notification from DGT, that the mutual agreement can be implemented.</p> <ul style="list-style-type: none"> In addition, the 24-month time limit for the MAP discussion can be extended for another 24-month period under specific requirements, pursuant to the DG Reg. No. 16/PJ/2020. 	
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Yes	<p>The summary of the MAP statistics has been made available to the public. However, specifically to the time taken to resolve MAP cases, Indonesia has submitted the information to the OECD Secretariat annually. Accordingly, this information is publicly available at https://www.oecd.org/ctp/dispute/mutual-agreement-procedure-statistics.htm</p>	<p>It can be accessed online at https://www.pajak.go.id/id/apa-map#MAP and https://www.oecd.org/ctp/dispute/mutual-agreement-procedure-statistics.htm</p>
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	See detailed explanation	<p>Any interest or penalties in most cases will directly correspond to the amount of tax adjustment, therefore any amendment to the amount of tax adjustment (e.g. by MAP Agreement) will be followed by a corresponding adjustment to its respective interest or penalties.</p>	<p>It can be accessed online at https://www.pajak.go.id/id/apa-map#MAP</p>
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	Yes	<p>Roles and responsibilities of the MAP office are published in the annual report of DGT publicly available on DGT's website both in Bahasa and in English.</p> <p>Prior to 2016, MAP cases are handled by the Directorate of Tax Regulation II. Starting from 2016, a new International Tax Directorate was</p>	<p>MAP Information & Guidance:</p> <ul style="list-style-type: none"> Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance Regulation Number 240/PMK.03/2014)

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			established and have taken over such roles and responsibility.	<ul style="list-style-type: none"> Director-General Regulation Number 16/PJ/2020 Also available online at https://www.pajak.go.id/id/apa-map DGT's annual report#MAP: https://www.pajak.go.id/en/tahunan-page
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties? If not:	See detailed explanation	Indonesia filed a reservation on the arbitration provision of the OECD's model tax convention. However, MAP arbitration is currently available under the Indonesia-Mexico DTA.	MAP Information & Guidance: <ul style="list-style-type: none"> Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance Regulation Number 240/PMK.03/2014) Director-General Regulation Number 16/PJ/2020 Also available online at: https://www.pajak.go.id/apa-map Tax Treaty of Indonesia-Mexico: https://pajak.go.id/index.php/id/p3b/meksiko
a	<ul style="list-style-type: none"> Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties? 	-	-	-
b.	<ul style="list-style-type: none"> Does your treaty policy allow you to include MAP arbitration in your tax treaties? 	-	-	-

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
24.	Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available? If yes:	Yes	The relationship is clearly stated in the regulations which are publicly available to access.	MAP Information & Guidance: <ul style="list-style-type: none"> • Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance Regulation Number 240/PMK.03/2014) • Director-General Regulation Number 16/PJ/2020 Also available online at https://www.pajak.go.id/id/apa-map#MAP
a.	<ul style="list-style-type: none"> • Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice? 	Yes	Please refer to the answer of the question number 12 above.	MAP Information & Guidance: <ul style="list-style-type: none"> • Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance Regulation Number 240/PMK.03/2014) • Director-General Regulation Number 16/PJ/2020 • Law Number 14 of 2020 on Tax Court Also available online at https://www.pajak.go.id/id/apa-map#MAP
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	The taxpayer is allowed to request for multi-year resolution through the MAP insofar as those years are formally requested for MAP by the taxpayer.	MAP Information & Guidance: <ul style="list-style-type: none"> • Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance

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26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?	No	There are several treaties concluded that doesn't include article 9 paragraph 2. However, most of these treaties will be amended by the MLI to include such provision.	https://www.pajak.go.id/id/tax-treaty
27.	Is there any other information available on resolution of MAP cases?	Yes	The outcome of MAP discussion may be in the form of agreement or disagreement over the material requested for MAP. The disagreement may occur in the following conditions: <ul style="list-style-type: none"> • the discussion ends with mutual agreement for disagreement; • the discussion hasn't reached any agreement until the 24 (twenty four) months period expires; • the discussion is carried out simultaneously with the appeal process 	MAP Information & Guidance: <ul style="list-style-type: none"> • Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance Regulation Number 240/PMK.03/2014) • Director-General Regulation Number 16/PJ/2020 Also available online at https://www.pajak.go.id/id/apa-map#MAP

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			<p>and until the appeal decision is being publicly pronounced, the discussion hasn't reached any agreement;</p> <ul style="list-style-type: none"> • the domestic time limit for the relevant fiscal year, part of fiscal year or fiscal period covered in MAP request has expired and the MAP discussion hasn't reached any agreement; • the Indonesian taxpayer participates in tax amnesty program for the fiscal year, part of fiscal year or fiscal period covered in the MAP request. 	

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
D. Implementation of MAP Agreements				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	See detailed explanation	<p>Our domestic MAP regulation describes the steps and procedure performed after a MAP agreement has been reached, including the 1-month timeframe from the exchange of written notification that MAP is implementable to issue DG Decree concerning Mutual Agreement as the basis for further implementation.</p> <p>However, the provision regarding the timeframe for the actions or amendments of the taxpayer's position pursuant to the mutual agreement shall fall under the Indonesia's General Provision and Tax Procedures Law.</p>	<p>MAP Information & Guidance:</p> <ul style="list-style-type: none"> • Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance Regulation Number 240/PMK.03/2014) • Director-General Regulation Number 16/PJ/2020 <p>Also available online at https://www.pajak.go.id/id/apa-map#MAP</p> <p>Indonesia's General Provision and Tax Procedures Law is also available online at https://www.pajak.go.id/id/index-peraturan</p>
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	See detailed explanation	Refer to answer for question number 28 above.	<p>MAP Information & Guidance:</p> <ul style="list-style-type: none"> • Minister of Finance Regulation Number 49/PMK.03/2019 (which repeals the Minister of Finance Regulation Number 240/PMK.03/2014) • Director-General Regulation Number 16/PJ/2020 <p>Also available online at https://www.pajak.go.id/id/apa-map#MAP</p>

				Indonesia's General Provision and Tax Procedures Law is also available online at https://www.pajak.go.id/id/index-peraturan
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	Yes	The implementation of the mutual agreements reached through MAP is guaranteed by the applicable tax treaty and is also in accordance with the commitment of Indonesia to implement the minimum standard of the BEPS Action 14, one of which is regarding the implementation of the mutual agreement.	Indonesia's effective tax treaties can be accessed at https://www.pajak.go.id/id/tax-treaty
31.	Is there any other information available on the implementation of MAP agreements?	No	-	-