



AUTOMATIC EOI for **FINANCIAL INFORMATION (AEOI)**

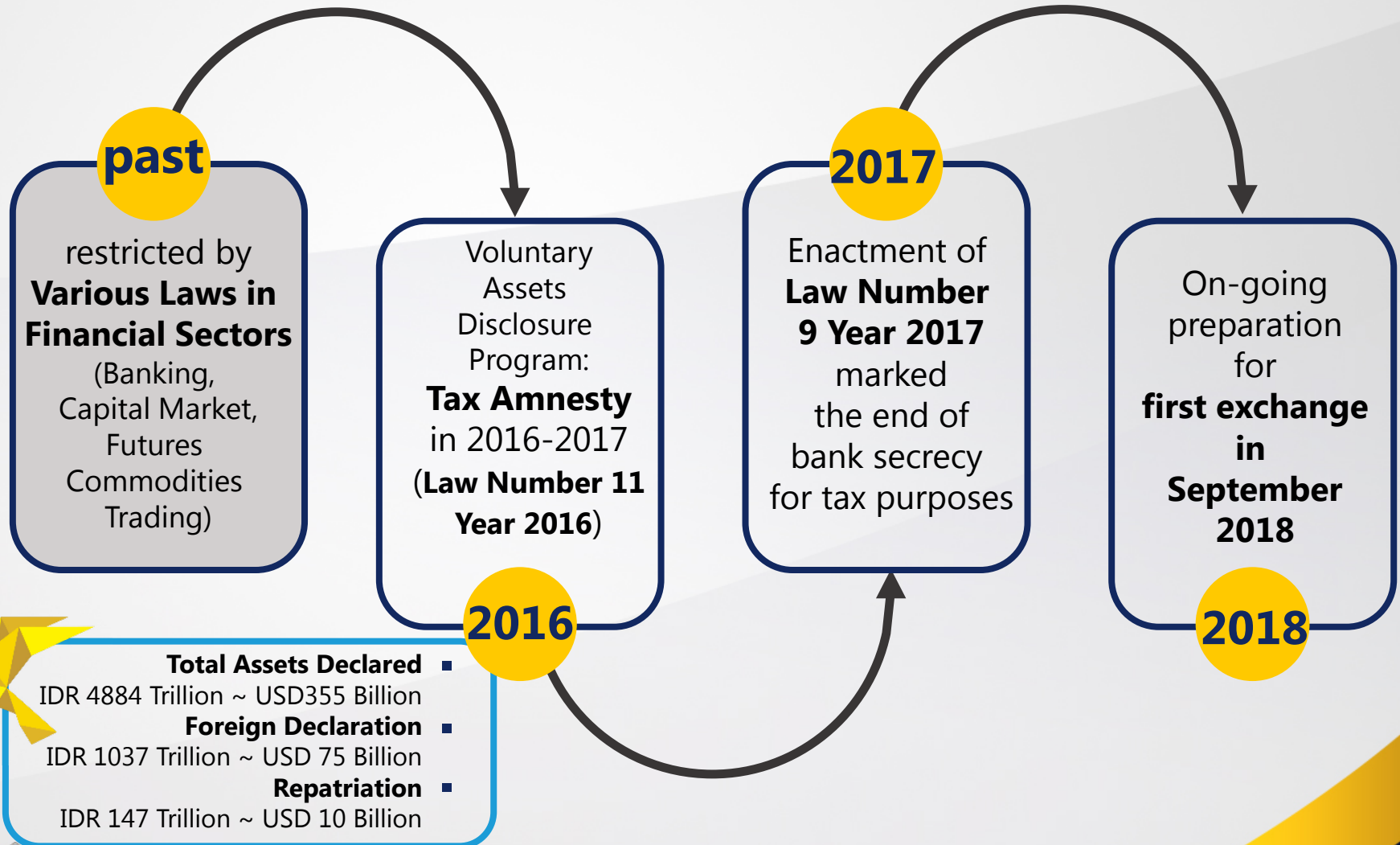
Indonesia's Progress



Kementerian Keuangan Republik Indonesia
Direktorat Jenderal Pajak

CHALLENGES IN THE PAST

Directorate General of Taxes had
VERY RESTRICTED ACCESS
to financial assets information



COMPLETED REQUIREMENTS

1. Domestic Legislation

Primary = Law Number 9/2017

Secondary = MoF Regulation Number 70/PMK.03/2017 jo. MoF Regulation Number 19/PMK.03/2018

2. AEOI Implementing International Agreements

MCAA → activated with 73 jurisdictions*

BCAA → with Hong Kong

**) based on OECD Website per 21 Dec 2017*

AEOI Requirements

4. Confidentiality & Data Safeguards

Indonesia has passed the initial assessment on Confidentiality and Data Safeguards from Global Forum on Transparency and EOI for Tax Purposes

3. Information System

Domestic Transmission → EOI Portal

International Transmission → CTS



EXPECTED BENEFIT

Fulfilling
commitment
&
Joining
Global Effort
**to combat tax
avoidance &
evasion**

Enriching
Taxpayers'
Database
with information
from
**various
jurisdictions**

Deterrent
factor
&
increasing
Taxpayers'
**Voluntary
Compliance**

Next Challenge?

- How to ensure Financial Institution's compliance?
- How to utilize massive AEOI data efficiently for tax purposes?



Country-by-Country Report

INDONESIA'S IMPLEMENTATION & PROGRESS



COMPLETED REQUIREMENTS

1. Domestic Legislation

Secondary

- MoF Regulation Number 213/PMK.03/2016
- DGT Regulation Number 29/PJ/2017

2. CbCR Implementing International Agreements

MCAA → activated with 49 jurisdictions*

BCAA → in negotiations with the US

**) based on OECD Website per 21 Dec 2017*

CbCR Requirements

4. Confidentiality & Data Safeguards

Indonesia has passed the initial assessment on Confidentiality and Data Safeguards from Global Forum on Transparency and EOI for Tax Purposes

3. Information System

Domestic Transmission → DJP Online

International Transmission → CTS



EXPECTED BENEFIT

Fulfilling
commitment
&
Joining
Global Effort
**to combat tax
avoidance &
evasion**

Enriching
Taxpayers'
Database
with information
from
**various
jurisdictions**

Deterrent
factor
&
increasing
Taxpayers'
**Voluntary
Compliance**

Next Challenge?

- How to ensure Taxpayer's compliance?
- How to utilize CbCR data efficiently for risk assesment?



APPROPRIATE USE*

**Guidance on appropriate use will be further regulated on DGT Circular*

Definition of Appropriate Use



Related Parties



Control Mechanism



Thank You



Ministry of Finance of the Republic of Indonesia
Directorate General of Taxes

 www.pajak.go.id  DitjenPajakRI  @DitjenPajakRI  DitjenPajakRI  1500-200

Thank You



Ministry of Finance of the Republic of Indonesia
Directorate General of Taxes

 www.pajak.go.id  DitjenPajakRI  @DitjenPajakRI  DitjenPajakRI  1500-200