

REGULATION OF THE MINISTER OF FINANCE OF  
THE REPUBLIC OF INDONESIA  
NUMBER 157/PMK.010/2015  
ON  
IMPLEMENTATION OF INCOME TAX TREATMENT  
UNDER PROVISIONS OF TREATIES

BY THE BLESSINGS OF THE ALMIGHTY GOD

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Considering : that in order to implement Article 26 section (3) of Government Regulation Number 94 of 2010 on Calculation of Taxable Income and Settlement of Income Tax during the Year, it is necessary to establish Regulation of the Minister of Finance on Implementation of Income Tax Treatment Under Provisions of Treaties;

Observing : Government Regulation Number 94 of 2010 on Calculation of Taxable Income and Settlement of Income Tax during the Year (State Gazette of the Republic of Indonesia of 2010 Number 161, Supplement to the State Gazette of the Republic of Indonesia Number 5183);

HAS DECIDED:

To issue: REGULATION OF THE MINISTER OF FINANCE ON  
IMPLEMENTATION OF INCOME TAX TREATMENT UNDER  
PROVISIONS OF TREATIES.

#### Article 1

In this Ministerial Regulation, the Income Tax Law is Law Number 7 of 1983 on Income Tax as frequently amended and last by Law Number 36 of 2008.

#### Article 2

- (1) In the event of differences regarding income tax provisions regulated in the treaties and Income Tax Law, the treatment of Income Tax is under the provisions of the treaties until the expiry of the treaties.
- (2) The implementation of income tax treatment as referred to in section (1) is upon the approval of the Minister of Finance.
- (3) The treaties as referred to in section (1) are treaties in certain forms and names as regulated in international law in written form and establish rights and obligations in the field of public law between the Government of the Republic of Indonesia and international organization or other subjects of international law as listed in the Annex of the Regulation as an integral part of this Ministerial Regulation.
- (4) The international organization as referred to in section (3) is organization/entity/institution/association/society/forum/intergovernmental or non-governmental cooperation, aims to enhance international cooperation and is formed in a certain arrangement
- (5) Income Tax Treatment is under the provisions of treaties until the expiry of the treaties as referred to in section (1), it may be implemented with the provisions of:
  - a. the treaties have complied with the Law in the field of Treaty;
  - b. there is no reservation or declaration concerning Income Tax treatment in the treaties; and
  - c. it has been endorsed in the form of ratification, accession, acceptance, and/or approval through legislation making in accordance with Law in the field of Treaty.

- (6) Exemption from fulfilling the requirement for endorsement by legislation making as referred to in section 5 point (c) is in the event that the treaties as referred to in section (3) do not require endorsement in treaties enforcement and the treaties contain technical substance or are technical implementation from certain principal treaties.

#### Article 3

- (1) The following income in form of salary or other forms of payment from international organization received by official or employee entitled Indonesia citizenship is subject to Income Tax in accordance with the provisions as regulated in Income Tax Law.
- (2) Notwithstanding with the provision as referred to in section (1), if the treaties as referred to in Article 2 section (1) have explicitly regulated the exemption of Income Tax from salary or other payments received by official or employee entitled Indonesia citizenship.

#### Article 4

This Ministerial Regulation comes into force on the date of its promulgation.

In order that every person may know hereof, it is ordered to promulgate this Ministerial Regulation by its placement in the State Bulletin of the Republic of Indonesia.

Issued in Jakarta  
on 12 August 2015

MINISTER OF FINANCE OF  
THE REPUBLIC OF INDONESIA,

signed

BAMBANG P. S. BRODJONEGORO

Promulgated in Jakarta  
on 13 August 2015

MINISTER OF LAW AND HUMAN RIGHTS OF  
THE REPUBLIC OF INDONESIA,

signed


YASONNA H. LAOLY

STATE BULLETIN OF THE REPUBLIC OF INDONESIA OF 2015 NUMBER 1189

Jakarta, 11 October 2017

Has been translated as an Official Translation  
on behalf of Minister of Law and Human Rights  
of the Republic of Indonesia

DIRECTOR GENERAL OF LEGISLATION,



*[Handwritten signature]*  
WIDODO EKATJAHJANA

ANNEX OF  
REGULATION OF THE MINISTER OF FINANCE  
NUMBER 157/PMK.010/2015  
ON IMPLEMENTATION OF INCOME TAX  
TREATMENT UNDER PROVISIONS OF  
TREATIES

INTERNATIONAL ORGANIZATIONS IMPLEMENTING INCOME TAX  
TREATMENT UNDER PROVISIONS OF TREATIES

1. Australia-Indonesia Partnership
2. Technical Cooperation between Canada and the Republic of Indonesia
3. Technical Cooperation between the Republic of India and the Republic of Indonesia
4. Technical Cooperation between United Kingdom of Great Britain and the Republic of Indonesia
5. Technical Cooperation between Japan and the Republic of Indonesia
6. Technical Cooperation between New Zealand and Republic of Indonesia
7. Technical Cooperation between the Kingdom of the Netherlands and the Republic of Indonesia
8. Technical Cooperation between the Russian Federation and the Republic of Indonesia
9. Technical Cooperation between the Federal Republic of Germany and the Republic of Indonesia
10. Technical Cooperation between the French Republic and the Republic of Indonesia
11. Technical Cooperation between the Republic of Poland and the Republic of Indonesia
12. Technical Cooperation between the United States of America and the Republic of Indonesia
13. Technical Cooperation between the Swiss Confederation and the Republic of Indonesia
14. Technical Cooperation between the Italian Republic and the Republic of Indonesia

15. Technical Cooperation between the Kingdom of Belgium and the Republic of Indonesia
16. Technical Cooperation between the Kingdom of Denmark and the Republic of Indonesia
17. Technical Cooperation between the Republic of Korea and the Republic of Indonesia
18. Technical Cooperation between the Republic of Finland and the Republic of Indonesia
19. Economic and Technical Cooperation between Malaysia and the Republic of Indonesia
20. Economic and Technical Cooperation between the Republic of Singapore and the Republic of Indonesia
21. Economic, Trade, and Technical Cooperation between the People's Republic of China and the Republic of Indonesia
22. Economic, Science, and Technical Cooperation between the Socialist Republic of Vietnam and the Republic of Indonesia
23. Economic and Technical Cooperation between the Kingdom of Thailand and the Republic of Indonesia
24. Science and Technical Cooperation between the United Mexican States and the Republic of Indonesia
25. Technical Cooperation between the Kingdom of Saudi Arabia and the Republic of Indonesia
26. Technical Cooperation between the Islamic Republic of Iran and the Republic of Indonesia
27. Technical Cooperation between the Islamic Republic of Pakistan and the Republic of Indonesia
28. Technical Cooperation between the Republic of the Philippines and the Republic of Indonesia
29. Cultural Cooperation between the Kingdom of the Netherlands and the Republic of Indonesia
30. Cultural Cooperation between Japan and the Republic of Indonesia
31. Cultural Cooperation between the Arab Republic of Egypt and the Republic of Indonesia
32. Cultural Cooperation between the Republic of Austria and the Republic of Indonesia
33. Technical Partnership in Cooperative between DMTCLI/CLUSA of the Republic of Indonesia

34. Islamic Development Bank
35. ADB (Asian Development Bank)
36. IFC (International Finance Corporation)
37. JICA (Japan International Cooperations Agency)
38. JBIC (Japan Bank for International Cooperation)
39. ICD (Islamic Corporation for Development of the Private Sector)
40. OECD (Organisation for Economic Co-Operation and Development)

MINISTER OF FINANCE OF  
THE REPUBLIC OF INDONESIA,

signed

BAMBANG P. S. BRODJONEGORO