

REGULATION OF THE MINISTER OF FINANCE OF  
THE REPUBLIC OF INDONESIA  
NUMBER 5/PMK.010/2017

ON

AMENDMENT TO THE REGULATION OF THE MINISTER OF FINANCE 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 :
- a. that based on provisions of Article 26 section (3) of Government Regulation Number 94 of 2010 on Calculation of Taxable Income and Settlement of Income Tax during the Year *juncto* the Regulation of the Minister of Finance Number 157/PMK.010/2015 on Implementation of Income Tax Treatment Under Provisions of Treaties, Minister of Finance determines international organization or other international law subjects in which the implementation of Income Tax treatment is under treaties;
  - b. that under Presidential Regulation Number 171 of 2015, the Government of the Republic of Indonesia has ratified the Asian Infrastructure Investment Bank Article of Agreement;
  - c. that under Presidential Decree Number 29 of 1980, the Government of the Republic of Indonesia has ratified the Cooperation Agreement between Indonesia, Malaysia,

Philippines, Singapore, and Thailand-Member Countries of The Association of South-East Asian Nations and The European Economic Community that serves as juridical reference for the cooperation between European Investment Bank and the Government of the Republic of Indonesia as stated in the Framework Agreement for Financial Cooperation between The Republic of Indonesia and European Investment Bank;

- d. that in accordance with the Letter Number: 01371/HI/01/2016/60 dated 14 January 2016, the Ministry of Foreign Affairs expresses that the framework agreement between the Government of the Republic of Indonesia and European Investment Bank as referred to in point c has complied with all principles of formulating treaty in accordance with Vienna Convention on the Law of Treaties of 1969;
- e. that in order to provide a legal basis of the implementation of Income Tax treatment based on the Asian Infrastructure Investment Bank Articles of Agreement and the Framework Agreement for Financial Cooperation between the Republic of Indonesia and European Investment Bank, it is necessary to amend the Regulation of the Minister of Finance Number 157/PMK.010/2015 on Implementation of Income Tax Treatment Under Provisions of Treaties;
- f. that based on the considerations as referred to in point a, point b, point c, point d, and point e, it is necessary to establish Regulation of the Minister of Finance on Amendment to the Regulation of the Minister of Finance on Implementation of Income Tax Treatment Under Provisions of Treaties;

Observing : Regulation of the Minister of Finance Number 157/PMK.010/2015 on Implementation of Income Tax Treatment Under Provisions of Treaties (State Bulletin of the Republic of Indonesia of 2015 Number 1189);

HAS DECIDED:

To issue: REGULATION OF THE MINISTER OF FINANCE ON AMENDMENT TO THE REGULATION OF THE MINISTER OF FINANCE NUMBER 157/PMK.010/2015 ON IMPLEMENTATION OF INCOME TAX TREATMENT UNDER PROVISIONS OF TREATIES.

Article I

To amend the Annex of the Regulation of the Minister of Finance Number 157/PMK.010/2015 on Implementation of Income Tax Treatment Under Provisions of Treaties by adding 2 (two) items namely item 41 (forty-one) and item 42 (forty-two) as referred to in the Annex as an integral part of this Ministerial Regulation.

Article II

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 19 January 2017

MINISTER OF FINANCE OF  
THE REPUBLIC OF INDONESIA,

signed

SRI MULYANI INDRAWATI

Promulgated in Jakarta  
on 19 January 2017

DIRECTOR GENERAL OF LEGISLATION  
MINISTRY OF LAW AND HUMAN RIGHTS OF  
THE REPUBLIC OF INDONESIA,

signed

WIDODO EKATJAHJANA

STATE BULLETIN OF THE REPUBLIC OF INDONESIA OF 2017 NUMBER 142

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 5/PMK.010/2017  
ON AMENDMENT TO THE 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. IDB (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)
41. AIIB (Asian Infrastructure Investment Bank)
42. EIB (European Investment Bank)

MINISTER OF FINANCE OF  
THE REPUBLIC OF INDONESIA,

signed

SRI MULYANI INDRAWATI