On 28 April 2020, Indonesia became the 45th country to deposit its instrument of ratification for the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS (MLI). The convention will enter into force in respect of Indonesia on 1 August 2020. As from this date, Indonesia's treaties with Australia, Belgium, Canada, Denmark, Finland, France, India, Japan, Luxembourg, the Netherlands, New Zealand, Poland, Portugal, Qatar, Russia, Serbia, Singapore, the Slovak Republic, Sweden, the United Arab Emirates and the United Kingdom will be affected by the MLI. This list of affected treaties will increase as further partner countries deposit their instruments of ratification. The extent to which the MLI will modify Indonesia's bilateral tax treaties will depend on the final adoption positions taken by other countries. Indonesia submitted its MLI position on 7 June 2017 listing its reservations and notifications and including 33 tax treaties that it wished to be covered by the MLI (see Indonesia-2, News 16 June 2017). In the final version of its MLI position, Indonesia has made the following modifications:

--- The tax treaties with Armenia, Bulgaria, the Czech Republic, Denmark, Egypt, Hungary, Mexico, Pakistan, Portugal, Norway, Russia, Serbia, Spain and Sweden have been added and an amending protocol with Malaysia has been added. As a result, the total number of listed agreements has changed from 33 to 47;
--- Article 17 (Corresponding Adjustments): the reservation has been removed and replaced with a notification; and
--- Article 35 (Entry into Effect): the reservation has been extended.

See also

Indonesia-1, News 31 December 2019
Australia - Indonesia Income Tax Treaty (1992)
Belgium - Indonesia Income Tax Treaty (1997)
Canada - Indonesia Income Tax Treaty (1979) (as amended through 1998)
Denmark - Indonesia Income Tax Treaty (1985)
Finland - Indonesia Income Tax Treaty (1987)
France - Indonesia Income and Capital Tax Treaty (1979)
India - Indonesia Income Tax Treaty (2012)
Indonesia - New Zealand Income Tax Treaty (1987)
Indonesia - Poland Income Tax Treaty (1992)
Indonesia - Russia Income Tax Treaty (1999)
Indonesia - Serbia Income Tax Treaty (2011)
Indonesia - Singapore Income Tax Treaty (1990)
Indonesia - United Kingdom Income Tax Treaty (1993)
Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS (MLI)
Indonesia MLI Reservations and Notifications (2017)
Indonesia-2, News 16 June 2017