



RECENT DEVELOPMENT IN INTERNATIONAL TAXATION: BEPS IMPLEMENTATION

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CURRICULUM VITAE

Name : Prof. Dr. Poltak Maruli John Liberty
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I. Education

- ❖ Bachelor of Economics (University of Brawijaya, Malang) – 1988
- ❖ Master of Economics in Accountancy (University of Macquarie, Sydney) – 1994
- ❖ Master of Economics by Research (University of Macquarie, Sydney) – 1995
- ❖ Doctor of Business Management (University of Padjadjaran, Bandung) – 2004
- ❖ Professor (Perbanas Institute, Jakarta) - 2008

II. Professional Organization

- ❖ Indonesian Competent Authority, 2012 – now
- ❖ Professor in Taxation, 2008 – now
- ❖ Chairman of Board Advisor of ATPETSI, 2018 – 2022
- ❖ Chairman of KAPj IAI, 2018 – 2020
- ❖ Head of Indonesian Delegation for MAP, 2012 – now

**Information,
Communication &
Technology**

Globalization

**Base Erosion
Profit Shifting**

**Transformation of
International
Landscape**

**Asymmetric
Information**

**Underground
Economy**

**World Economic
Growth**

STRATEGIC POLICY TOWARDS THE TRANSFORMATION OF INTERNATIONAL TAXATION LANDSCAPE

International tax cooperation & collaboration

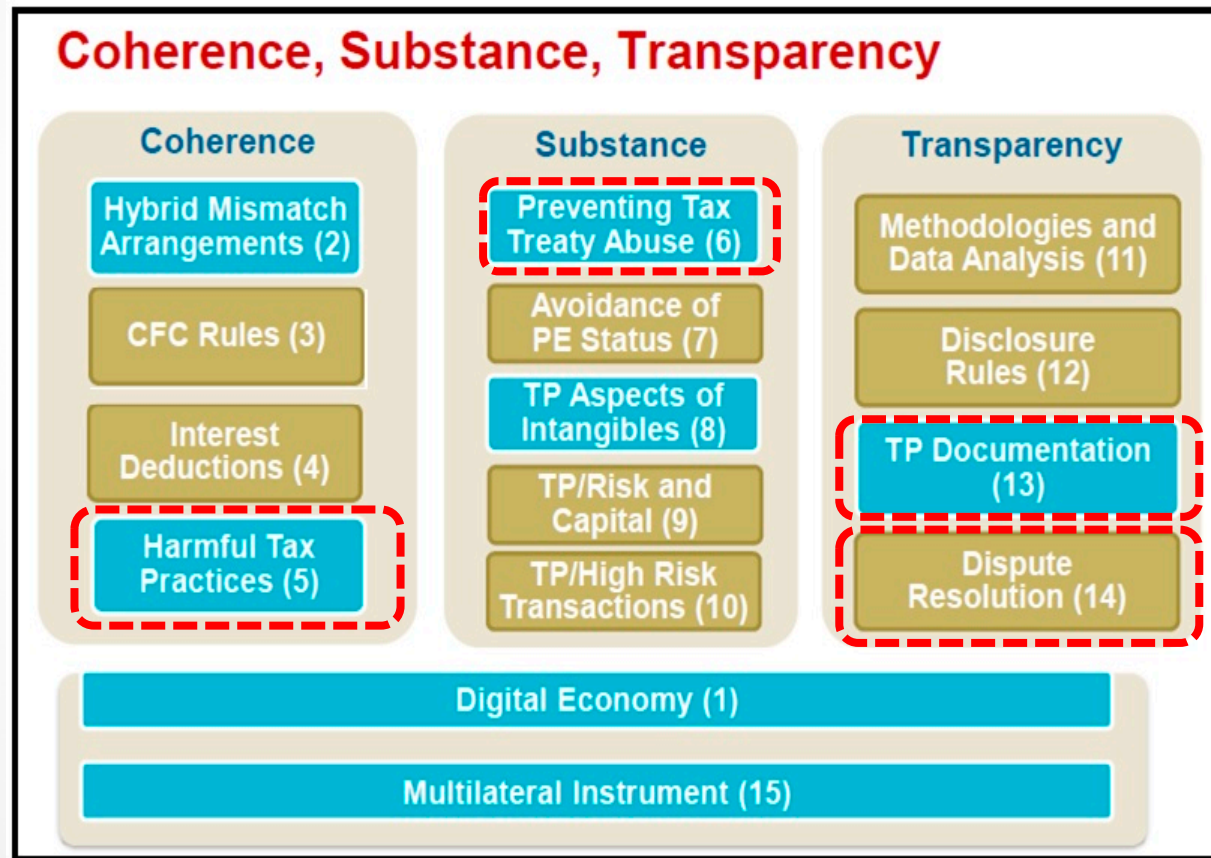
Promoting transparency for tax purpose

Common approaches dealing with BEPS

Tax certainty

COMMON APPROACHES DEALING WITH BEPS

Base Erosion and Profit Shifting



 : Minimum Standard

Adopting *BEPS Action Plan*

Action Plan 3

- Strengthening CFC Rules by regulating indirect CFC (transparent entity) and income derived by CFC

Action Plan 4

- Applying Debt to Equity Ratio (DER) to maximum 4:1

Action Plan 5

- All preferential regimes in Indonesia are “out of scope” (FHTP meeting 20 16)
- Indonesia has met all aspects, no recommendation (FHTP evaluation 2016, 2017)
- Ready to conduct spontaneous exchange of information on tax rulings

Action Plan 6

- Proposing GAAR provision in the income tax law revision
- Strengthening requirements to be entitled to PE benefit, administratively and substantively

Action 7

- Modify the definition of PE in Income Tax Law

Action Plan 8-10

- *Transfer Pricing Rules (In Progress)*

Action Plan 13

- Adopting 3-tiered TP documentation i.e. master file, local file and CbCR
- Committing to exchange CbCR through Qualifying Competent Authority Agreement (QCAA) with 64 countries
- Exchanging CbCR in July 2018 and March 2019

Action Plan 14

- Reviewing (In Progress-Revision) MAP provision in Income Tax Law, existing MoF Regulation of MAP and APA to fully adopt the minimum standards set in the BEPS action 14

Action Plan 15

- Ratifying 25 Multilateral Instruments (as per 9 April 2019)



THANK YOU

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

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