



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

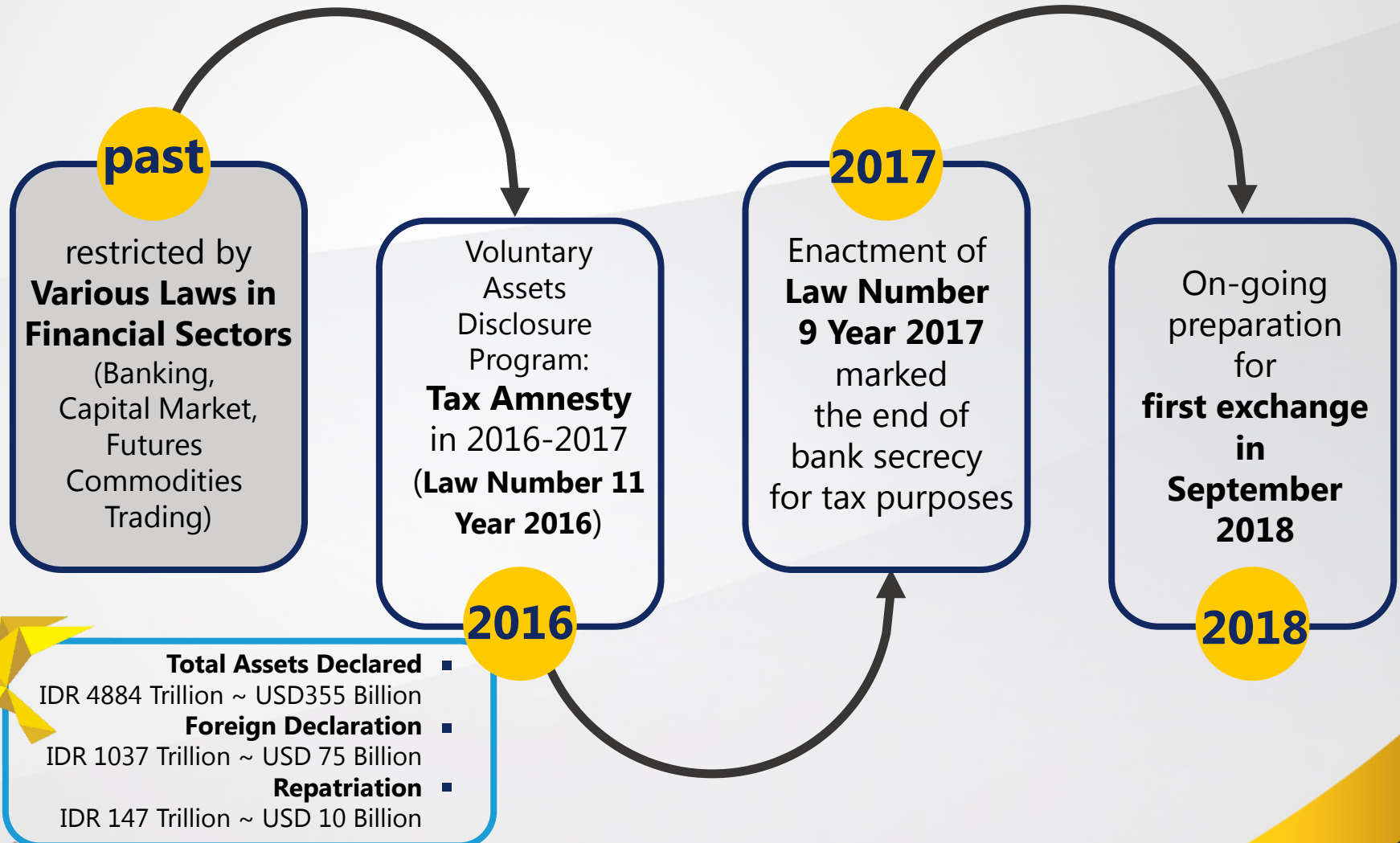
Indonesia's Progress



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**  
&  
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Global Effort  
**to combat tax  
avoidance &  
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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**

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# Thank You



Ministry of Finance of the Republic of Indonesia  
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