

TaxFlash



New Protocol amending the Indonesia – Malaysia Tax Treaty

Indonesia and Malaysia signed a new Protocol on 20 October 2011 amending the 1991 Indonesia – Malaysia Tax Treaty as last amended by the 2006 Protocol that was ratified in 2010.

This new Protocol updates Article 25 of the tax treaty regarding Exchange of Information (EOI). The updates stipulate that both countries must entertain an information request even if one country may have no need for such information for its own tax purposes. They also cannot decline an information request solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity, or because it relates to ownership interest in a person.

This Protocol has been ratified through the issuance of Presidential Regulation No. 77 Year 2017 dated 3 August 2017. It has not yet entered into force and will do so upon the exchange of the instruments of ratification and shall have effect for the year of assessment or taxation year beginning on the first day of the subsequent year of assessment or taxation year.

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